

# AFLOAT ACCOUNTING AND REPORTING

We have previously discussed the accounting classifications used in appropriation and cost accounting in the Navy. You will assign those classifications to various documents. The accounting is actually performed by the Defense Finance and Accounting System (DFAS). These centers are located at Norfolk, Virginia (for Atlantic Fleet ships and commands), and San Diego, California (for Pacific Fleet ships and commands). Located within each DFAS is an office that has primary responsibility for fleet OPTAR accounting. It is called the Defense Accounting Office (DAO). As a general rule, you will be involved only in OPTAR accounting.

This chapter discusses the role of fleet commanders, type commanders, and commanding officers of active fleet ships in the administration of and accounting for supplies and equipage funds assigned to forces afloat. It also covers the OPTAR recordkeeper's actions. These actions include:

- recording requisitions and receipts,
- processing cancellations and advance adjustments,
- preparing OPTAR document transmittals and OPTAR reports, and
- processing the various transaction listings aboard nonautomated ships.

Detailed instructions are contained in *Financial Management of Resources, (Operating Forces)* NAVSO P-3013, and *Afloat OPTAR Recordkeeper's Guide*, NAVSO P-3073.

### HOW THE FLEET IS FUNDED

It is the policy of SECNAV that the accounting effort performed by Navy Operating Forces be kept to an absolute minimum. The responsibility for formal mounting is placed ashore.

To understand the duties and functions of Storekeepers in afloat accounting and reporting, you must know how the fleet commander, type commander, and commanding officers of ships administer and account for supplies and equipage funds assigned to

forces afloat. Under current procedures, OPTAR accounting includes only supplies and equipage funds.

### FLEET COMMANDERS

Funds are allocated under the appropriation for operation and maintenance, Navy, to each fleet commander for financing supplies and equipage requirements and tender availability.

Fleet commanders are responsible for administering and accounting for funds allocated to them. Also they must maintain official accounting records and submit reports as required. They issue expense limitation operating budgets to type commanders. These include funds to finance supplies and equipage requirements and tender availabilities of all ships and flags under the type commander's command. Type commanders issue responsibility center operating budgets to themselves (from expense limitations) to cover operating costs of the ships, units, and staffs for which they are responsible.

### TYPE COMMANDERS

Each type commander is responsible for the administration of his responsibility center operating budget and the financial management of all ships and staffs under the type commander's command. This responsibility includes financial planning, analysis of operating budget, unfilled orders and expenditures, expenses, and performance reporting.

Ships and commands under a type commander's control are authorized by the type commander to cite his operating budget for materials and for certain services. This authorized obligation is referred to as an operating target or OPTAR.

### COMMANDING OFFICERS

Commanding officers are responsible for the effective use of OPTAR funds. Statute requires that each transaction affecting the available balance of an operating budget must be recorded on official records. It is necessary for the Storekeeper to maintain shipboard records that show the value of chargeable requisitions incurred and to report them to the DFAS.

Additionally, budget submission requirements provide for reporting obligations by material categories, and fund codes have been assigned to these categories.

## **DEFENSE FINANCE AND ACCOUNTING SYSTEM**

The Defense Finance and Accounting System (DFAS) performs the official accounting and reporting for operating budgets granted for operation and maintenance of ships and ship commands. Also for administrative expenses of staff and headquarters commands. Atlantic Fleet ships and commands report obligation data to DFAS, Norfolk, and Pacific Fleet ships and commands report to DFAS, San Diego. Each DFAS maintains records of each ship's obligations. As requisitioned material is supplied and vouchers paid, they match them with the expenditure documents received from supply activities and disbursing offices. The listings resulting from this matching process is reported to the ship monthly. This enables the OPTAR recordskeeper to make corrections to the appropriate records and report any errors to the DFAS.

### **OPTAR ACCOUNTING**

As has been previously stated, the commanding officer is responsible for the effective and economical use of OPTAR funds and for making sure the obligational authority is not exceeded. The supply officer is responsible for maintaining required records and submitting status and transactions reports to the commanding officer, type commander, and DFAS. In discharging this responsibility, the supply officer relies on the OPTAR recordskeeper to maintain the Requisition/ OPTAR Log (NAVCOMPT Form 2155), prepare reports, and informs the supply officer of any unusual transactions. You, as the OPTAR recordskeeper, must assume a degree of responsibility for the proper use of funds. This is because you will be posting all transactions to accounting records and can review them for accurate fund codes and completeness.

### **FUND CODES**

Fund codes are established by the Comptroller of the Navy and assigned to the various type commanders. Of the fund codes assigned, the type commanders designate those that may be cited by afloat units. The OPTAR grant may be allocated to these fund codes. Since fund codes are the primary source of accounting data, it is essential that they be assigned correctly. If the stock record cards have been annotated to indicate

“equipment, repair parts, and consumables” the stock records Storekeeper will be able to verify fund codes during the process of posting the NAVSUP Form 1250-1. This occurs before they are passed to you for posting to the accounting records. All fund codes currently assigned are listed in NAVSO P-3013-2.

## **REQUISITION/OPERATING TARGET LOG**

Each ship and command must establish a Requisition/OPTAR Log, NAVCOMPT Form 2155, in which all documents are recorded. The log is the principal shipboard financial control device. The Storekeeper who maintains it and its supporting files is known as the OPTAR recordskeeper. Most of the columns in the OPTAR Log are self-explanatory. However, the following general rules should be observed:

- All entries should be legible, and in ink.
- The ship's name and hull number should be written in the space provided in the upper right-hand corner of each page.
- Each page should be numbered in sequence.
- The fiscal year should be entered on each page (fiscal year OPTAR granted).

As the OPTAR recordskeeper, you have the responsibility of maintaining the OPTAR logs for your ship. For the first 6 months of any fiscal year, you must maintain two separate logs at the same time. One is for the current year and the other for the immediate preceding year. After Match, the DAO will take over OPTAR accounting and reporting for the remainder of the 36-month life cycle of the appropriation. Details for accounting and reporting procedures for the current and subsequent years for O&MN funds are promulgated in *Financial Management of Resources (Operating Forces)*, NAVSO P-3013-2 and *Afloat OPTAR Recordskeeper's Guide*, NAVSO P-3073.

The OPTAR amount established by the type commander must be entered on the Requisition/OPTAR Log. This amount is then reduced by the value of each chargeable transactions. Not all transactions are chargeable to the OPTAR. Requisitions citing nonchargeable fund codes are recorded in the log for the purpose of maintaining requisition number control, although they will not have an effect on the OPTAR balance. Some nonchargeable requisitions may have to be completed as chargeable at a later date. Various

types of transactions are listed below to help you distinguish between “chargeable and nonchargeable.”

## **Chargeable Transactions**

The following transactions are classified as “chargeable” and, therefore, reduce the OPTAR balance:

- Requisitions placed with supply activities ashore for stock account material (Defense Logistics Agency; Army, Air Force, Navy Stock Account (NSA); and General Services Administration material).
- Requisitions for the type of material listed in item 1 above placed with a fleet issue ship, tender, or repair ship operating under Navy Stock Account (Class 207) or (Class 224) procedures.
- Requests for reimbursable work or services placed with an ashore (field) activity.
- Purchases by the use of the DD Form 1155 series of purchase orders, the Purchase Order Invoice Voucher (Standard Form 44), or the imprest fund
- Requisitions for items to be purchased by an ashore activity chargeable to end use (e.g., to the ship’s OPTAR).
- Transfers of material between ships under different type commands, different Five Year Defense Program/Budget Activity, and transfers from other appropriations requiring reimbursements.
- Requisitions for appropriation purchase account (APA) material which is issued from Defense Logistics Agency, Army, Air Force, General Services Administration, or the Navy Stock Account.

The following transactions are classified as “nonchargeable” and, therefore, do not reduce the OPTAR balance:

- Receipt of end-use material from ships operating under the same operating budget.
- Requisitions placed with and received by supply activities as APA materials.
- Other requisitions for categories of material or orders for services as maybe designated by fleet commanders.

The cognizance symbol serves as a signal for chargeable and nonchargeable items. Remember, the first digit indicates the stores account (NSA or APA). Even numbers are APA and are nonchargeable. Odd numbers are NSA and are chargeable.

## **Supply Management**

The OPTAR Log may also serves as an important tool in the ship’s supply management through recording of material receipts and processing supply system cancellations. Maintenance of the OPTAR Log for supply management is recommended for the 36-month life cycle of each fiscal year’s OPTAR. Even though the cost of some requisitioned items is not charged to the ship’s OPTAR because they are paid for from other funds (i.e., APA material), their requisitions are recorded in the OPTAR Log for purposes of requisition control. Through a system of fund codes, requisitions are not only classified in the OPTAR Log as to their affect upon the OPTAR (chargeable or nonchargeable), but also according to the type of item being requisitioned. Some typical categories are controlled equipage, repair parts, consumable material, and other purchased services.

## **New Grants**

The OPTAR Log is like your personal checkbook. Both start with an amount of money that you have available. Then each check (or chargeable requisition in the case of the OPTAR Log) decreases your budget. When you put money in (or get an increase to your OPTAR), the balance increases. The starting amount of money in your OPTAR Log is the money granted to your ship by the type commander. Ships are usually notified of grants by message. The OPTAR recordskeeper must record the grant on the Requisition/OPTAR Log, and file all copies of the message. Figure 10-1 illustrates the message and posting of the Requisition/OPTAR Log.

## **HOLDING FILES**

Each ship must maintain files as documentary support for its Requisition/OPTAR Log. They are listed below, by name, with an explanation of their content and purpose.

File 1—Unfilled Order Chargeable Documents For Transmittal. A copy of each obligation document, (i.e., a green copy of the DD Form 1348) chargeable to the OPTAR, is placed in this file immediately after posting to the Requisition/ OPTAR Log. All documents in this

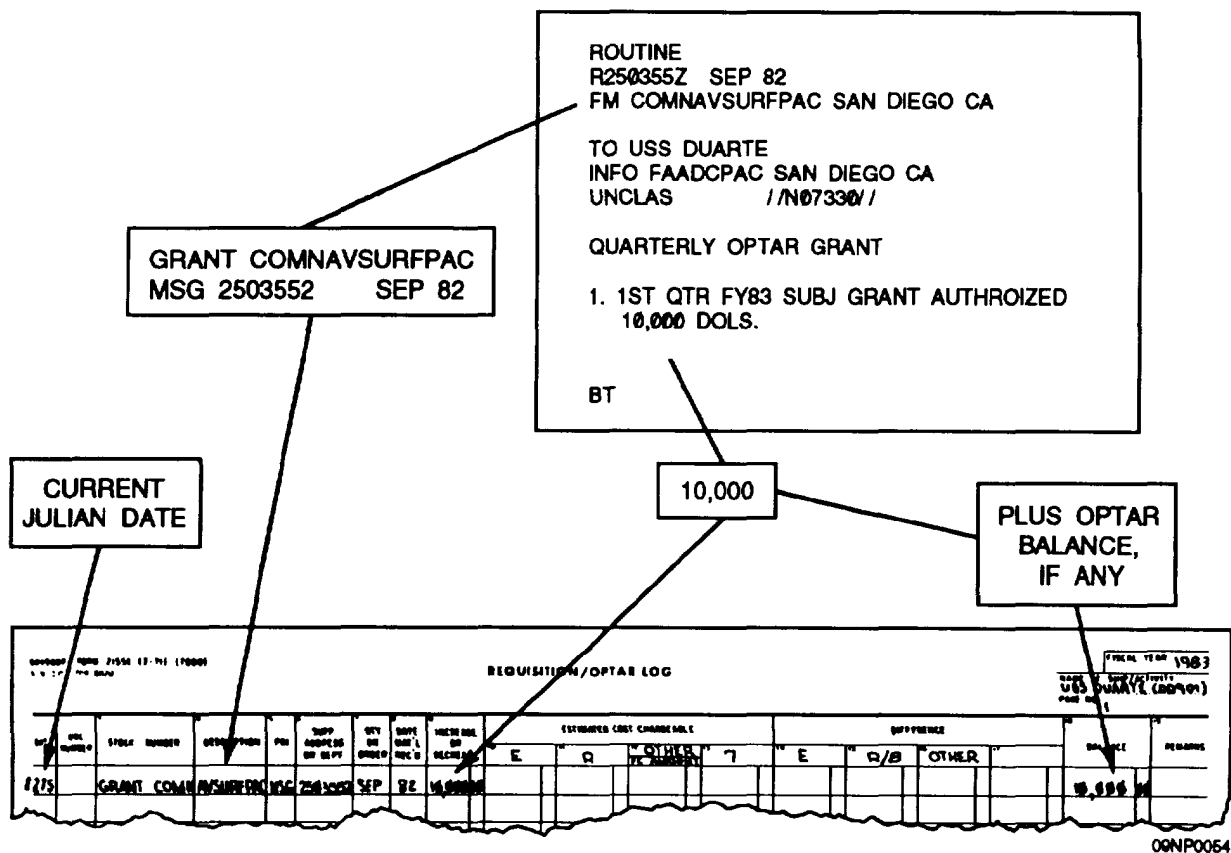


Figure 10-1.—Posting OPTAR grant from TYCOM.

file are forwarded on the 10th, 20th, and last day of the month to the appropriate DFAS.

File 2—Unfilled Order Cancellation Document/Lists For Transmittal. All confirmed cancellations of requisitions and administrative cancellations of unfilled orders “over threshold are held in this file for submission to the DFAS on the 10th, 20th, and last day of the month. They are submitted in listing format showing document number, quantity canceled unit of issue, fund code, canceled value, whether it is a partial or total cancellation, and if it is an above threshold administrative cancellation.

File 3—Returned DAO Listings As the DFAS listings are reviewed and annotated the original is placed in this file. The contents are returned to the DFAS with the next OPTAR Document Transmittal Report, (NAVCOMPT Form 2156).

## POSTING TO THE REQUISITION/OPTAR LOG

All request documents must be entered on the Requisition/OPTAR Log, NAVCOMPT Form 2155.

These documents include requisitions on DD Forms 1149 and 1348, purchase or delivery on the DD Form 1155 series, purchase on STD Form 44 when authorized, and imprest fund reimbursement voucher, STD Form 1129. When the DD Form 1155 or STD Form 44 is used, or when an imprest fund transaction is made, a “money value only” (MVO) DD Form 1348 or NAVSUP Form 1250-1 must be prepared, using the data from these forms. When discussing unfilled order documents in this chapter, we are referring to the DD Form 1348 or NAVSUP Form 1250-1.

“Unfilled order” is a general term used to refer to any document that requirements a charge to the OPTAR and that has not been matched with a corresponding expenditure document by the DAO. When purchasing to ship’s OPTAR transactions, unfilled orders are also sometimes referred to as “obligations.” These documents become “filled orders” or “liquidated obligations” after matching expenditure documents in the DAO.

The DD Form 1348 is prepared and copies distributed according the NAVSUP P-485. The hardback copy is filed in the Material Outstanding File,

and the green copy is the accounting copy and is filed in Holding File 1.

The Requisition/OPTAR Log is shown in figure 10-2. The "Estimated Cost Chargeable" columns are headed:

E—Equipage

R/B—Repair parts

7—Medical/Dental

Other—All other fund codes assigned by the type commander

The total amount of each document is posted to the proper column. Detailed procedures for posting various transactions to the Requisition/ OPTAR Log are explained below.

### Requisition/OPTAR Log Maintenance

The Requisition/OPTAR Log (NAVCOMPT Form 2155) will be maintained legibly, in ink, for each OPTAR received. See the NAVSUP P-485 for detailed information and procedures.

### Chargeable Requisitions

Generally, upon preparation of a chargeable requisition, purchase order, or other document for material or services that are chargeable to the OPTAR of the command, you should follow the procedures specified in the NAVSUP P-485.

### SERVMART Entries

The DD Form 1348 or NAVSUP Form 1250-1, in conjunction with the SERVMART Shopping List (SSL), NAVSUP Form 1314, is used to document SERVMART procurements. Each fund code used requires separate documentation and only one entry is made in the Requisition/OPTAR Log for each fund code charged by the SERVMART regardless of the number of different items involved. This entry is made after the SERVMART shopping has been completed. Figure 10-3 shows how the data collected from the DD Form 1348 is used to record the charge in the Requisition/OPTAR Log. The green copy of the DD Form 1348 or NAVSUP Form 1250-1 showing the total amount of money expended and a copy of the SSL, NAVSUP Form 1314 showing the cost of each item is placed in Holding File 1 after the entry is completed.

The form is titled "REQUISITION/OPTAR LOG" and includes a header section with fields for "SHIP'S NAME AND HULL NUMBER", "PAGE NUMBER", and "FISCAL YEAR". Below the header is a large grid for recording transactions. The grid has columns for "DATE", "DOC. NO.", "STOCK NUMBER", "DESCRIPTION", "FPM", "SUPP. ADDRESS OR DEPT.", "QTY", "DATE ON MAT'L", "INCREASE OR DECREASE", "ESTIMATED COST CHARGEABLE", "DIFFERENCE", "BALANCE", and "REMARKS". The "ESTIMATED COST CHARGEABLE" section is further divided into "E", "R/B", and "7" columns. The "DIFFERENCE" section is divided into "E", "R/B", and "OTHER" columns. The "BALANCE" section is divided into "BALANCE" and "REMARKS" columns. The form is labeled "09NP0055" in the bottom right corner.

Figure 10-2.—The Requisition/OPTAR Log.



method (which the supply officer may elect to use), each individual obligation card is Posted. Under the other (recommended) method, the entire UNREP is "batch posted" using the information from the obligation listing which shows the total charged to each fund code. Regardless of the method used, after the posting is completed, the individual DD Form 1348m obligation cards are placed in Holding File 1 for the next transmittal to the DFAS. Figure 10-4 illustrates both methods of posting.

## REQUISITION/OPTAR LOG ADJUSTMENTS

Some requisitions are changed after submitting them to a supply activity. Notification of these changes are often received by status cards or messages. Status that indicates cancellation, change of stores account, or change of unit price must be posted to the Requisition/OPTAR Log. NAVSUP P-485, contains information on interpreting the various status codes.

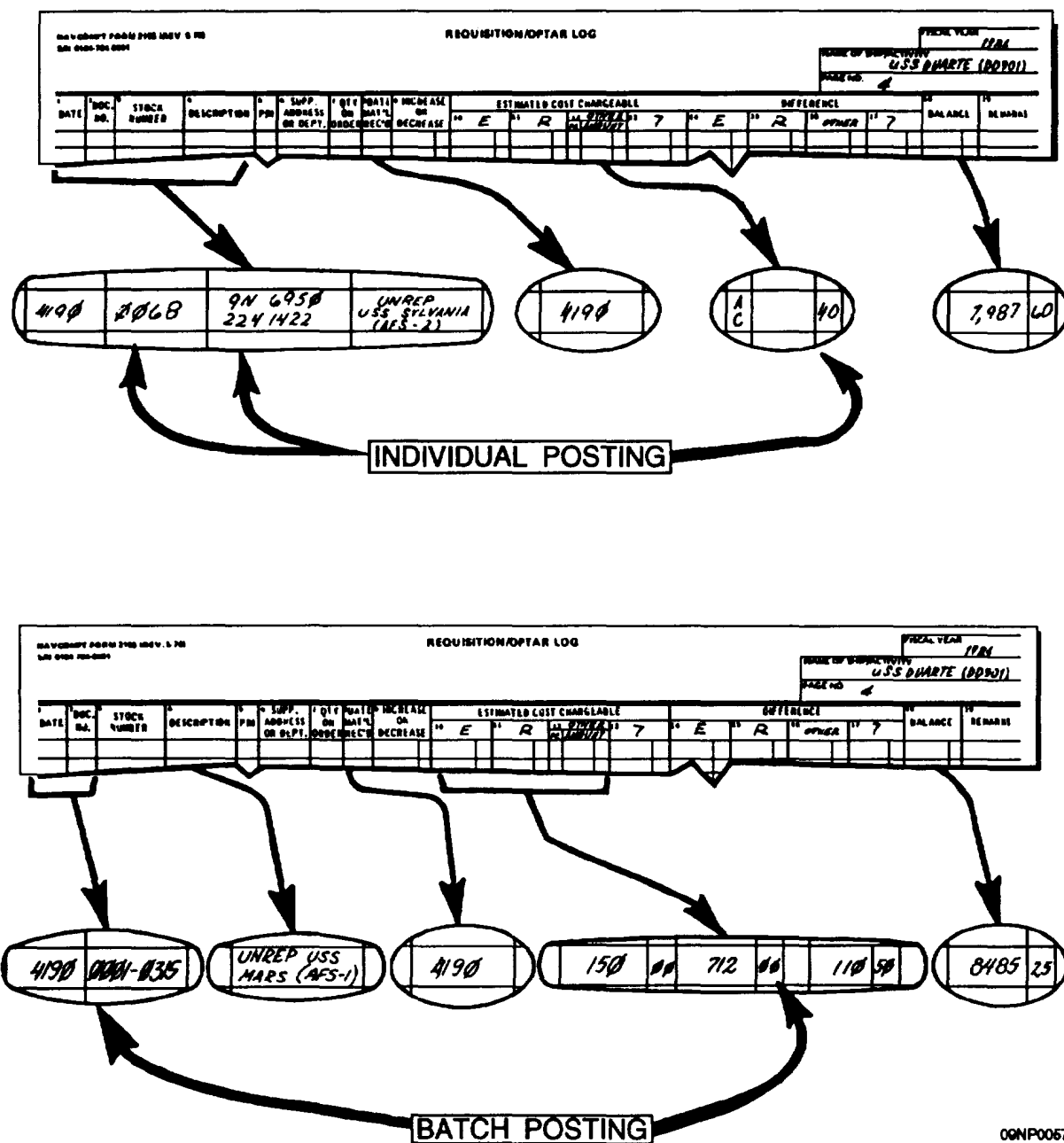


Figure 10-4.—Posting UNREP requisitions.

## Cancellations

Requisitions are often rejected (canceled) by supply activities. This may occur because of a wrong NSN, quantity, or as a result of receiving a request from the ship. Regardless of the reason, when a confirmed cancellation has been received, certain entries must be made in the Requisition/ OPTAR Log. These are explained below:

**COMPLETE CANCELLATIONS.**—Complete cancellations occur when the total money value/quantity of the confirmed canceled requisition

matches the original entry in the Requisition/OPTAR Log. Entries are made as follows:

1. Enter "CANC" in the "Date Material Received" block.
2. Enter "CANC" and the Julian date for the day notification is received in the "Remarks" block opposite the original requisition being canceled.
3. Enter on the next available line in the log: the current Julian date in the "Date" block; "CANC" in the "Description" block; the original money

The diagram illustrates the process of complete cancellations on the Requisition/OPTAR Log. It shows two log forms with arrows pointing to specific entry blocks and their corresponding data.

**Top Log Form:**

- DATE MAT'L REC'D BLOCK ENTRY:** Points to the entry in the "DATE MAT'L REC'D" block, which contains "CANC".
- "REMARKS" BLOCK ENTRY:** Points to the entry in the "REMARKS" block, which contains "CANC 0210 TL #0031".

**Bottom Log Form:**

- DATE:** Points to the entry in the "DATE" block, which contains "4210".
- DESCRIPTION:** Points to the entry in the "DESCRIPTION" block, which contains "CANC".
- DATE MAT'L REC'D BLOCK ENTRY:** Points to the entry in the "DATE MAT'L REC'D" block, which contains "24".
- REMARKS:** Points to the entry in the "REMARKS" block, which contains "CANC 0210 TL #0031".

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Figure 10-5. Entries on the Requisition/OPTAR Log for complete cancellations.



value of the canceled requisition in the "Estimated Cost Chargeable" column (this amount is circled or written in red); the new increased OPTAR balance in the "Balance" block; "CANC," the Julian date, and serial number of the original log entry in the "Remarks" block.

4. Record the cancellation on the List of Confirmed Cancellations in Holding File 2.

Figure 10-5 illustrates all of the above steps.

**PARTIAL CANCELLATIONS.**—Partial cancellations usually occur when the supplying activity can fill only part of your requisition, and cancels the balance. The steps in processing a partial cancellation are similar to processing a complete cancellation. See figure 10-6.

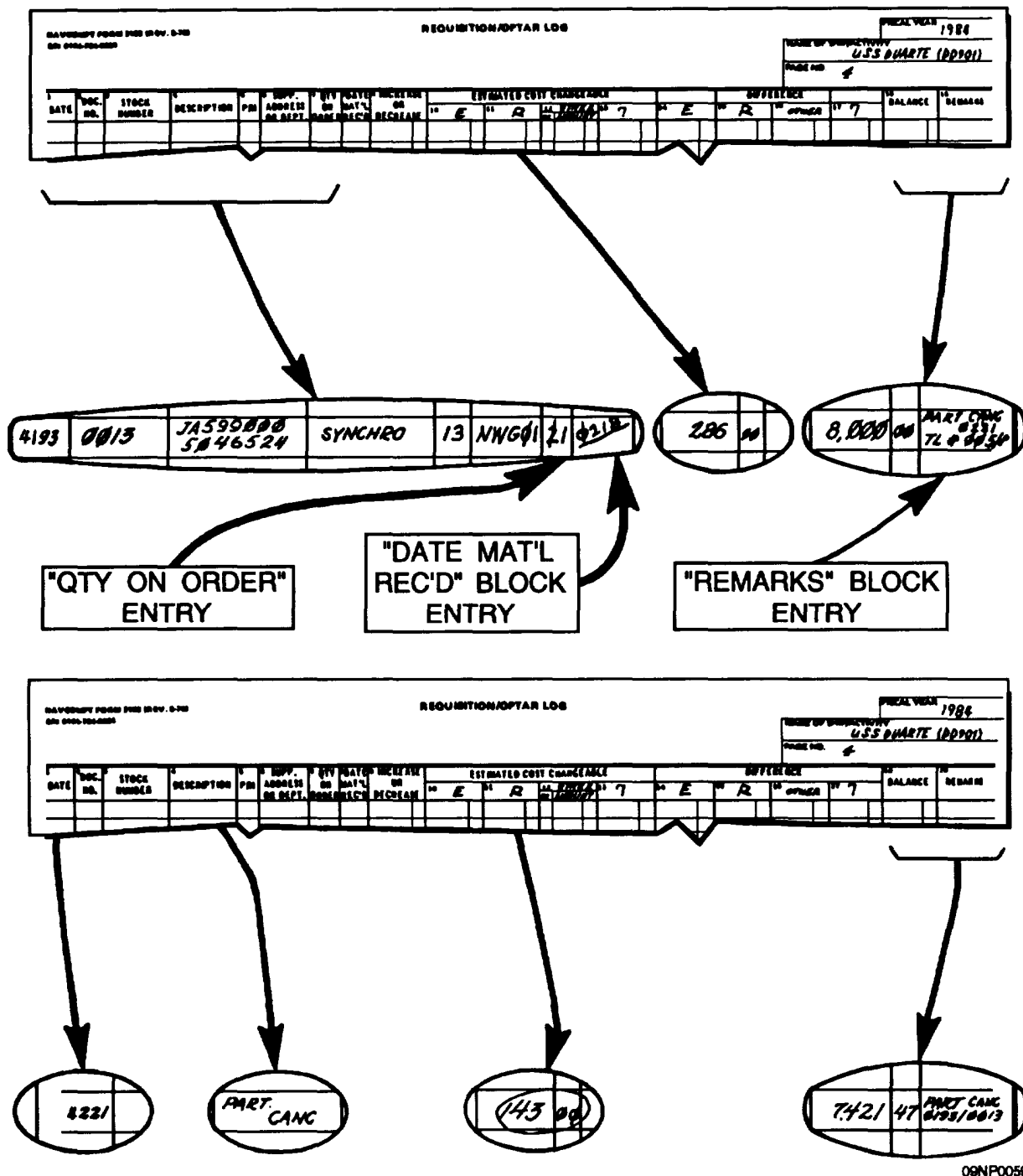


Figure 10-6.—Entries on the Requisition/OPTAR Log for partial cancellations.

As explained earlier each item available through the Navy supply system is assigned a two-digit cognizance symbol. From time to time and for various reasons, items may be shifted from one stores account (as indicated by the first digit of the cognizance symbol) to another. Such shifts are referred to as “APA to NSA” or “NSA to APA” migrations. The effect these shifts have on your OPTAR balance depends upon the type of shift (chargeable to nonchargeable NSA to APA, or

## APA to NSA Migration

The failure of the ordering ship to consult the latest change to the Management List-Navy (MLN) is the primary reason for nonchargeable (APA) requisitions being forwarded to supply activities for items that are chargeable (NSA). When the supplying activity

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**10-10**

discovers the error, it usually notifies the ship that they have either canceled the requisition or are processing it as chargeable. The procedure to be followed in adjusting the OPTAR Log for items that have been changed from "nonchargeable" to "chargeable" detailed in the NAVSUP P-485. See figure 10-7 for an example.

### NSA to APA Migration

Items shifted from "chargeable" to "nonchargeable" have the opposite effect on the OPTAR balance. That is, when the necessary entries are made, the OPTAR balance increases by the amount of the requisition involved. Entries in the log generally follow the "APA to NSA" migration, except the amount of the adjustment entry (on the next available line in the log) is circled or written in red ink (credit) and "NSA to APA ADJ" is entered in the "Remarks" block. The amount of the adjustment is recorded on the list of confirmed cancellations in Holding File 2. See figure 10-8.

### Price Adjustments

"Price adjustments" as described below WILL NOT BE MADE unless the fiscal year cited on the requisition is the "current" fiscal year, OR the current

month is one of the months of October through March AND the fiscal year cited is the last fiscal year (i.e., the first prior fiscal year).

The unit prices that are assigned to each item available through the Navy supply system are changed from time to time. In preparing a chargeable requisition, a ship may use an old and consequently incorrect price in its OPTAR Log entry and on its DD Form 1348 green copy. In processing the same requisition, a supplying activity will always charge the correct price thereby creating a price difference. If no corrective action is taken by the ship, such price differences are automatically reconciled at the DAO and reported to the ship. However, some type commanders authorize advance action by a ship when the price of a chargeable requisition is increased or decreased by \$100 or more. This advance action must be taken before the requisition material is received aboard ship. The reason for this is explained in the NAVSO P-3073.

A price change does not by itself cause exception status to be sent to the requisitioning ship. In fact, the supply activity does not know what price the ship used in charging its OPTAR because the DD Form 1348 submitted by the ship to the supply activity does not

The diagram shows a large rectangular form titled "LIST OF CONFIRMED CANCELLATIONS". Inside the form is a table with the following columns: DOCUMENT NUMBER, QUANTITY, U/I, VALUE CANCELED, FUND CODE, and PARTIAL/TOTAL. The first row of data contains: R0550401930018, 1, EA, \$95.00, KR, and a blank space. Below the table, the text "HOLDING FILE #2 For Period Ending 20 August 1984" is printed. To the left of the form, a box labeled "ADJUSTMENT ENTRY" has an arrow pointing to the first row of the table. To the right of the form, a box labeled "HOLDING FILE 2" is shown.

DOCUMENT NUMBER	QUANTITY	U/I	VALUE CANCELED	FUND CODE	PARTIAL/TOTAL
R0550401930018	1	EA	\$95.00	KR	

HOLDING FILE #2  
For Period Ending 20 August 1984

ADJUSTMENT ENTRY

HOLDING FILE 2

06NP0061

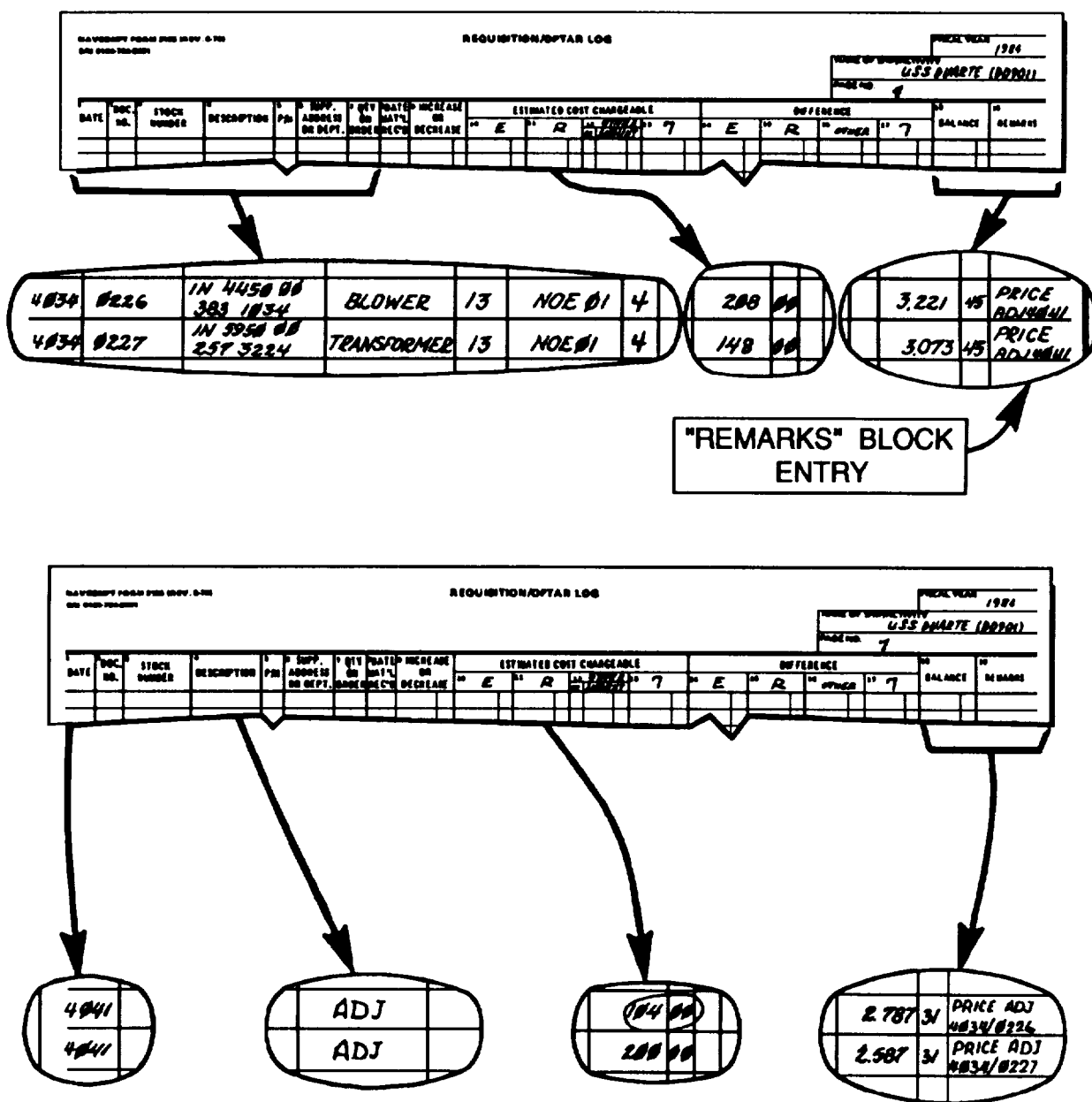
Figure 10-8.—NSA to APA adjustment entry on the list of confirmed cancellations.

include either unit price or total price information. Consequently an advance price adjustment is done on the basis of status information that has been sent to the ship for some reason. The requisition Storekeeper can spot price changes by comparing the unit price shown on the status card or message with the unit price shown on the corresponding DD Form 1348 hardback copy that is filed in the Material outstanding File. Since advance action is limited to price differences of \$100 or more, many requisition Storekeepers only make this comparison when the unit price on the status card or message is \$25 or more. The steps for adjusting the

Requisition/OPTAR Log are found in NAVSUP P-485. An illustration of posting advance price adjustments is in figure 10-9.

## MATERIAL RECEIPTS

When material is received aboard, the actions taken by the OPTAR recordskeeper depends upon the nature of the type of receipt. Before any action is taken, the recordskeeper must recognize the type of receipt. Figure 10-10 shows the normal shipboard flow of receipt documents.



09NP0082

Figure 10-9. Posting advance price adjustments.

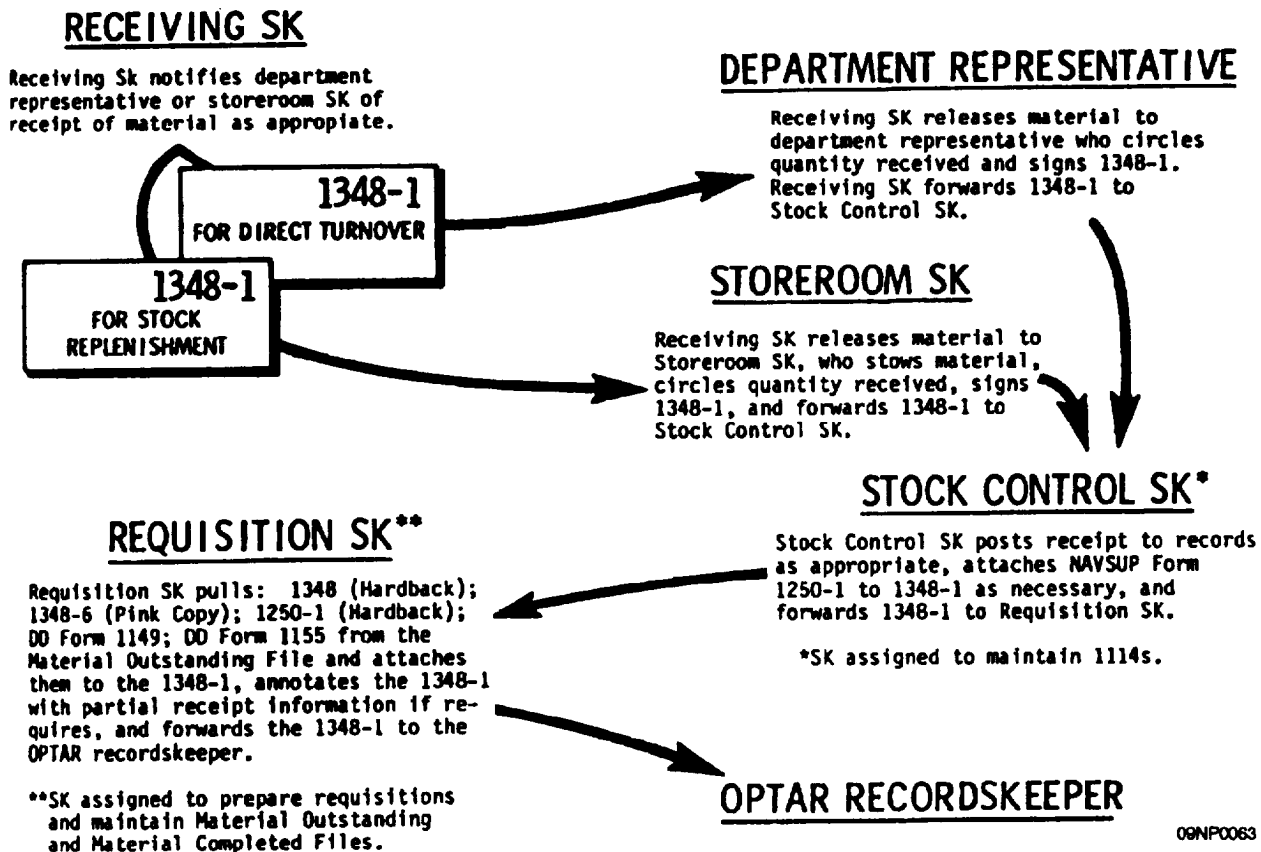


Figure 10-10. Shipboard flow of receipt document.

The storeroom and the stock control Storekeeper maybe the same person aboard some ships. The requisition and OPTAR recordskeeper may also be the same person aboard others. Each function in the receipt document processing cycle is considered separately in figure 10-10. For a more detailed discussion of receipt procedures and document flow, see NAVSUP P-485. The point to be remembered is that a receipt document passes through several stages of shipboard processing before reaching the OPTAR recordskeeper. The procedures for posting receipts to the OPTAR Log depend on the type of receipt.

### Partial Receipts

In general, the OPTAR recordskeeper can recognize a partial receipt by the requisition Storekeeper's notation on the DD Form 1348-1. The notation also identifies the transaction as one of two types of partial receipt "partial receipt, balance outstanding" or "partial receipt, balance canceled." See figure 10-11. In the absence of the requisition Storekeeper's notation on the DD Form 1348-1, you can

determine if the balance of the ordered quantity has been canceled or backordered. This is done by checking the "Suffix" and "Advice" blocks on the DD Form 1348-1. Advice and suffix codes are interpreted in NAVSUP P-485. An alphabetic character in the DD Form 1348-1 "Suffix" blocks means the balance has been backordered, and certain advice codes such as 2C mean that the balance of the ordered quantity has been canceled.

**PARTIAL RECEIPT (BALANCE BACKORDERED).**—On a partial receipt, balance backordered, you must adjust the quantity still outstanding as shown in the "Qty on Order" column of the Requisition/OPTAR Log. This is done by drawing a line diagonally across the "Date Mat'l Rec'd" block as shown in figure 10-12. The date of receipt aboard ship, shown on DD Form 1348-1, is converted to a Julian date and entered in the upper left-hand corner of the "Date Mat'l Rec'd" block. (The lower right-hand portion of the block is filled in when the backorder is received.)

DOC FROM: AOA NRZ 3 5995, 002792515 STOCK NUMBER: 00554 4193 0015 DATE: 15 TIME: 18 PROJECT: 18										SHIPPED FROM: (612) NAVAL SUPPLY CENTER CHARLESTON, S. C. SHIP TO: (00554) USS DUARTE (DD 901) 0015 TOTAL PKG: 000006 TOTAL WT: 000018									
WAREHOUSE LOCATION: 4216 UNIT: 00003 QUANTITY: 1M										SUBSTITUTION DATA (ITEM ORIGINALLY REQUESTED): FREIGHT CLASSIFICATION NOMENCLATURE: RESISTOR PARTIAL RECEIPT BALANCE OUTSTANDING									
SELECTED BY AND DATE: TYPE OF CONTAINERS: TOTAL WEIGHT:										RECEIVED BY AND DATE: INSPECTED BY AND DATE:									

DOC FROM: AOA NRZ 3 5995, 005046524 STOCK NUMBER: 00554 4193 0013 DATE: 13 TIME: 1A PROJECT: 1A										SHIPPED FROM: (612) NAVAL SUPPLY CENTER CHARLESTON, S. C. SHIP TO: (00554) USS DUARTE (DD 901) 0001 TOTAL PKG: 00143 TOTAL WT: 00143									
WAREHOUSE LOCATION: P-203-14-5 UNIT: 4218 QUANTITY: 1A										SUBSTITUTION DATA (ITEM ORIGINALLY REQUESTED): FREIGHT CLASSIFICATION NOMENCLATURE: SINGERO PARTIAL RECEIPT BALANCE CANCELED									
SELECTED BY AND DATE: TYPE OF CONTAINERS: TOTAL WEIGHT:										RECEIVED BY AND DATE: SKC 8/10/84 INSPECTED BY AND DATE:									
PACKED BY AND DATE: NO. ON CONTAINERS: TOTAL CUBE:										RECEIVED BY AND DATE: WAREHOUSE LOCATION:									
POST ESTIMATION ADDRESS:										DATE SHIPPED:									
TRANSPORTATION (CHARGEABLE TO):										DATE RECEIVED:									
DO FORM 1348-1 1 MAR 76 EDITION OF 1 MAR 76 UNTIL EXHAUSTED										DOD SINGLE LINE ITEM RELEASE/RECEIPT DOCUMENT									

PARTIAL RECEIPT NOTATIONS  
MADE BY REQUISITION SK

09NP0064

Figure 10-11.—Partial receipt notation on receipt documents.

**PARTIAL RECEIPT (BALANCE CANCELED—**  
The first step in processing a partial receipt (balance canceled) is to convert the receipt date on the DD Form 1348-1 to a Julian date and enter it in the "Date Mat'l Rec'd" block of the correspondence Requisition/OPTAR Log entry. Provided no action has been taken based on status information (adjusting the OPTAR Log—see figure 10-6), the next step is to compare the log entry money value of the Requisition to the "threshold amount." (The "threshold" is a money

value set by the fleet commander primarily for use by the DAO. Its purpose is explained later in this chapter. For the present discussion the "threshold is \$100.) If the Requisition/OPTAR Log entry money value equals or is less than the "threshold," the OPTAR recordskeeper returns the DD Form 1348-1 and the attached DD Form 1348 (pink copy) to the requisition Storekeeper. (Log entries for nonchargeable requisitions should be considered as being less than the "threshold.")

DD FORM 1348-1 (Rev. 11-74) 1704

REQUISITION/OPTAR LOG

DATE	QTY	UNIT	DESCRIPTION	PRICE	ESTIMATED COST CHARGEABLE	OPTAR	BALANCE	REMARKS
4193	0015	9N396000	RESISTOR 18	80015	2	8212		
		2792515						

"QTY ON ORDER" ADJUSTMENT

30

7,933 90

DD FORM 1348-1 (Rev. 11-74)

FROM: (612) NAVAL SUPPLY CENTER CHARLESTON, S. C.

TO: (0554) USS DUARTE (DD 981) B015

QUANTITY: 18

UNIT: 18

PRICE: 80015

ESTIMATED COST CHARGEABLE: 2

OPTAR: 8212

BALANCE: 7,933 90

REMARKS: PARTIAL RECEIPT, BALANCE OUTSTANDING

RESISTOR

DATE: 7/31/84

RECEIVED BY: SAKSN

DISPATCHED BY: SAKSN

DISPATCHED DATE: 7/31/84

DISPATCHED LOCATION: 7,933 90

09NP0085

Figure 10-12.—Processing a partial receipt-bdame backordered.

If the log entry money value exceeds the "threshold: the next step is to compare the total price shown on the DD Form 1348-1 with the money value of the correspondence log entry. If the DD Form 1348-1 total price equals or exceeds the log entry money value, the DD Form 1348-1 and attached DD Form 1348 (pink copy) are returned to the requisition Storekeeper.

Assuming that the DD Form 1348-1 total price is less than the log entry money value, the next step is to enter "PART CANC" and the Julian date in the "Remarks" block of the Requisition/OPTAR Log.

Figure 10-13 shows the above entries. On the next available line in the Requisition/OPTAR Log, the following entries are made:

- The current Julian date in the "Date" block
- "PART CANC" in the "Description" block
- The difference between the money value of the DD Form 1348-1 and that of the original log entry in the same "Estimated Cost Chargeable" column as was used in the original entry (the canceled amount circled or written in red ink)
- The new OPTAR balance (that is the OPTAR balance of the preceding entry plus the canceled amount) in the "Balance" column
- "PART CANC," Julian date, and document number of the original log entry in the "Remarks" block

REQUISITION/OPTAR LOG

DATE	REQ. NO.	REQ. NUMBER	DESCRIPTION	FOR	SHIP. ADDRESS OR DEPT.	SHIP. DATE	REMARKS	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
4193	0013	1A599000 5046524	SYNCHRO	13	NWCO	2	4222	286	8,000	PART CANCELED	4223

REMARKS BLOCK ENTRY

TOTAL PRICE

AOA MEZ 3 5990 005046524 1A 0000 005504 4193 0013 Y NWCO 1A 13 0014300

(612) NAVAL SUPPLY CENTER  
CHARLESTON, S. C.

(005504) USS DUARTE (DD901) NWCO

SHIP TO

SHIP FROM

PRODUCT

QUANTITY

4218 00001 1A

08NP0068

Figure 10-13.-Processing a partial receipt-balance canceled.

Figure 10-14 shows all of these entries. The next step is to record the cancellation on the List of Confirmed Cancellations that is kept in Holding File 2. See figure 10-15. With the exception of the "Quantity" column, this recording can be made by using the DD Form 1348-1 and the cancellation entry in the log. The quantity canceled is computed from the original requisition and the DD Form 1348-1 and entered on the List of Confirmed Cancellations. The DD Form 1348-1

attached to the DD Form 1348 (hardback copy) is now returned to the requisition Storekeeper for filing in the Material Completed File.

### Cognizance Migration

As stated previously, and shown in figure 10-7, from time to time, there are "cog" changes that shift material from chargeable to nonchargeable status or

REQUISITION/OPTAR LOG

DATE	REQ. NO.	REQ. NUMBER	DESCRIPTION	FOR	SHIP. ADDRESS OR DEPT.	SHIP. DATE	REMARKS	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
4223			PART CANCELED					143		7,421	PART CANCELED 4193/0013

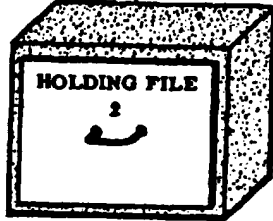
08NP0067

Figure 10-14.-OPTAR Log entries, partial receipt-balance canceled.



LIST OF CONFIRMED CANCELLATIONS					
DOCUMENT NUMBER	QUANTITY	U/I	VALUE CANCELED	FUND CODE	PARTIAL/TOTAL
R0550441930013	1	EA	\$143.00	KR	PARTIAL

HOLDING FILE #2  
For Period Ending 20 August 1984



00NP0088

Figure 10-15.-List of Confirmed Cancellations entry, partial receipt-balance canceled.

vice versa. An item's cognizance symbol at the time the supply activity processes it for release and shipment determines if it is chargeable or nonchargeable. This "cog" symbol is shown in data block "R" on the DD Form 1348-1. The "cog" symbol in the DD Form 1348-1 "Distribution" block is always identical to the one cited on the ship's requisition and you can spot "cog" changes by comparing block "R" with the "Distribution" block or by comparing block "R" with the corresponding log entry. This method of comparing is illustrated by figure 10-16, and the necessary Requisition/OPTAR Log entries are as described in this chapter under the heading, "Cognizance Symbol changes."

## OPTAR DOCUMENT TRANSMITTALS

The DAO serves as a clearing house in the flow of funds and accounting data between ships and supplying activities. This is done by matching the supplying activities expenditure documents to the ships' chargeable unfilled orders. The matching process validates the expenditures that have been made on the ships' behalf. To enable the DAO to perform this matching process, ships are required to send in their

chargeable unfilled orders that is their DD Form 1348 green copies that have been filed in Holding File 1.

The DAO for Atlantic Fleet ships is located in Norfolk. The DAO for Pacific Fleet ships is located in San Diego.

Price changes, partial cancellations, and complete cancellations, among other things, can change a requisition so that it hardly resembles the original unfilled order submitted by the Ship to the DAO. The supplying activity informs the ship of such changes through status cards and receipt documents. The supplying activity does not, however, inform the DAO. It is the responsibility of the ship to advise the DAO of these changes by sending the contents of Holding Files 2 and 3, along with the contents of Holding File 1, to the DAO on a routine basis.

NOTE Holding File 1 and Holding File 3 for the last fiscal year's OPTAR will only be maintained from October through March.

## OPTAR DOCUMENT TRANSMITTAL REPORT

The ship is required to send an OPTAR Document Transmittal Report NAVCOMPT Form 2156 to the

The figure displays two examples of NAVCOMPT Form 2156, which is used for document transmittals. The top form illustrates a migration from NSA to APA, while the bottom form shows a migration from APA to NSA.

**Top Form (NSA to APA Migration):**

- Block A:** Contains document details. A callout box points to the 'COMPARISON INDICATES NSA TO APA MIGRATION' label.
- Block B:** Contains warehouse location and date. A callout box points to the 'NONCHARGEABLE "COG" SYMBOL' label.

**Bottom Form (APA to NSA Migration):**

- Block A:** Contains document details. A callout box points to the 'COMPARISON INDICATES APA TO NSA MIGRATION' label.
- Block B:** Contains warehouse location and date. A callout box points to the 'CHARGEABLE "COG" SYMBOL' label.
- Block C:** Contains the signature 'ARMATURE ORDERED APA, REC'D NSA' and the date '8/5/84'.

Both forms include fields for 'SHIP TO', 'SHIP FROM', 'UNIT PRICE', 'UNIT WEIGHT', 'UNIT CUBE', 'UNIT C', 'UNIT F', 'UNIT G', 'UNIT H', 'UNIT I', 'UNIT J', 'UNIT K', 'UNIT L', 'UNIT M', 'UNIT N', 'UNIT O', 'UNIT P', 'UNIT Q', 'UNIT R', 'UNIT S', 'UNIT T', 'UNIT U', 'UNIT V', 'UNIT W', 'UNIT X', 'UNIT Y', 'UNIT Z', 'UNIT AA', 'UNIT AB', 'UNIT AC', 'UNIT AD', 'UNIT AE', 'UNIT AF', 'UNIT AG', 'UNIT AH', 'UNIT AI', 'UNIT AJ', 'UNIT AK', 'UNIT AL', 'UNIT AM', 'UNIT AN', 'UNIT AO', 'UNIT AP', 'UNIT AQ', 'UNIT AR', 'UNIT AS', 'UNIT AT', 'UNIT AU', 'UNIT AV', 'UNIT AW', 'UNIT AX', 'UNIT AY', 'UNIT AZ', 'UNIT BA', 'UNIT BB', 'UNIT BC', 'UNIT BD', 'UNIT BE', 'UNIT BF', 'UNIT BG', 'UNIT BH', 'UNIT BI', 'UNIT BJ', 'UNIT BK', 'UNIT BL', 'UNIT BM', 'UNIT BN', 'UNIT BO', 'UNIT BP', 'UNIT BQ', 'UNIT BR', 'UNIT BS', 'UNIT BT', 'UNIT BU', 'UNIT BV', 'UNIT BW', 'UNIT BX', 'UNIT BY', 'UNIT BZ', 'UNIT CA', 'UNIT CB', 'UNIT CC', 'UNIT CD', 'UNIT CE', 'UNIT CF', 'UNIT CG', 'UNIT CH', 'UNIT CI', 'UNIT CJ', 'UNIT CK', 'UNIT CL', 'UNIT CM', 'UNIT CN', 'UNIT CO', 'UNIT CP', 'UNIT CQ', 'UNIT CR', 'UNIT CS', 'UNIT CT', 'UNIT CU', 'UNIT CV', 'UNIT CW', 'UNIT CX', 'UNIT CY', 'UNIT CZ', 'UNIT DA', 'UNIT DB', 'UNIT DC', 'UNIT DD', 'UNIT DE', 'UNIT DF', 'UNIT DG', 'UNIT DH', 'UNIT DI', 'UNIT DJ', 'UNIT DK', 'UNIT DL', 'UNIT DM', 'UNIT DN', 'UNIT DO', 'UNIT DP', 'UNIT DQ', 'UNIT DR', 'UNIT DS', 'UNIT DT', 'UNIT DU', 'UNIT DV', 'UNIT DW', 'UNIT DX', 'UNIT DY', 'UNIT DZ', 'UNIT EA', 'UNIT EB', 'UNIT EC', 'UNIT ED', 'UNIT EE', 'UNIT EF', 'UNIT EG', 'UNIT EH', 'UNIT EI', 'UNIT EJ', 'UNIT EK', 'UNIT EL', 'UNIT EM', 'UNIT EN', 'UNIT EO', 'UNIT EP', 'UNIT EQ', 'UNIT ER', 'UNIT ES', 'UNIT ET', 'UNIT EU', 'UNIT EV', 'UNIT EW', 'UNIT EX', 'UNIT EY', 'UNIT EZ', 'UNIT FA', 'UNIT FB', 'UNIT FC', 'UNIT FD', 'UNIT FE', 'UNIT FF', 'UNIT FG', 'UNIT FH', 'UNIT FI', 'UNIT FJ', 'UNIT FK', 'UNIT FL', 'UNIT FM', 'UNIT FN', 'UNIT FO', 'UNIT FP', 'UNIT FQ', 'UNIT FR', 'UNIT FS', 'UNIT FT', 'UNIT FU', 'UNIT FV', 'UNIT FW', 'UNIT FX', 'UNIT FY', 'UNIT FZ', 'UNIT GA', 'UNIT GB', 'UNIT GC', 'UNIT GD', 'UNIT GE', 'UNIT GF', 'UNIT GG', 'UNIT GH', 'UNIT GI', 'UNIT GJ', 'UNIT GK', 'UNIT GL', 'UNIT GM', 'UNIT GN', 'UNIT GO', 'UNIT GP', 'UNIT GQ', 'UNIT GR', 'UNIT GS', 'UNIT GT', 'UNIT GU', 'UNIT GV', 'UNIT GW', 'UNIT GX', 'UNIT GY', 'UNIT GZ', 'UNIT HA', 'UNIT HB', 'UNIT HC', 'UNIT HD', 'UNIT HE', 'UNIT HF', 'UNIT HG', 'UNIT HH', 'UNIT HI', 'UNIT HJ', 'UNIT HK', 'UNIT HL', 'UNIT HM', 'UNIT HN', 'UNIT HO', 'UNIT HP', 'UNIT HQ', 'UNIT HR', 'UNIT HS', 'UNIT HT', 'UNIT HU', 'UNIT HV', 'UNIT HW', 'UNIT HX', 'UNIT HY', 'UNIT HZ', 'UNIT IA', 'UNIT IB', 'UNIT IC', 'UNIT ID', 'UNIT IE', 'UNIT IF', 'UNIT IG', 'UNIT IH', 'UNIT II', 'UNIT IJ', 'UNIT IK', 'UNIT IL', 'UNIT IM', 'UNIT IN', 'UNIT IO', 'UNIT IP', 'UNIT IQ', 'UNIT IR', 'UNIT IS', 'UNIT IT', 'UNIT IU', 'UNIT IV', 'UNIT IW', 'UNIT IX', 'UNIT IY', 'UNIT IZ', 'UNIT JA', 'UNIT JB', 'UNIT JC', 'UNIT JD', 'UNIT JE', 'UNIT JF', 'UNIT JG', 'UNIT JH', 'UNIT JI', 'UNIT JJ', 'UNIT JK', 'UNIT JL', 'UNIT JM', 'UNIT JN', 'UNIT JO', 'UNIT JP', 'UNIT JQ', 'UNIT JR', 'UNIT JS', 'UNIT JT', 'UNIT JU', 'UNIT JV', 'UNIT JW', 'UNIT JX', 'UNIT JY', 'UNIT JZ', 'UNIT KA', 'UNIT KB', 'UNIT KC', 'UNIT KD', 'UNIT KE', 'UNIT KF', 'UNIT KG', 'UNIT KH', 'UNIT KI', 'UNIT KJ', 'UNIT KK', 'UNIT KL', 'UNIT KM', 'UNIT KN', 'UNIT KO', 'UNIT KP', 'UNIT KQ', 'UNIT KR', 'UNIT KS', 'UNIT KT', 'UNIT KU', 'UNIT KV', 'UNIT KW', 'UNIT KX', 'UNIT KY', 'UNIT KZ', 'UNIT LA', 'UNIT LB', 'UNIT LC', 'UNIT LD', 'UNIT LE', 'UNIT LF', 'UNIT LG', 'UNIT LH', 'UNIT LI', 'UNIT LJ', 'UNIT LK', 'UNIT LL', 'UNIT LM', 'UNIT LN', 'UNIT LO', 'UNIT LP', 'UNIT LQ', 'UNIT LR', 'UNIT LS', 'UNIT LT', 'UNIT LU', 'UNIT LV', 'UNIT LW', 'UNIT LX', 'UNIT LY', 'UNIT LZ', 'UNIT MA', 'UNIT MB', 'UNIT MC', 'UNIT MD', 'UNIT ME', 'UNIT MF', 'UNIT MG', 'UNIT MH', 'UNIT MI', 'UNIT MJ', 'UNIT MK', 'UNIT ML', 'UNIT MM', 'UNIT MN', 'UNIT MO', 'UNIT MP', 'UNIT MQ', 'UNIT MR', 'UNIT MS', 'UNIT MT', 'UNIT MU', 'UNIT MV', 'UNIT MW', 'UNIT MX', 'UNIT MY', 'UNIT MZ', 'UNIT NA', 'UNIT NB', 'UNIT NC', 'UNIT ND', 'UNIT NE', 'UNIT NF', 'UNIT NG', 'UNIT NH', 'UNIT NI', 'UNIT NJ', 'UNIT NK', 'UNIT NL', 'UNIT NM', 'UNIT NN', 'UNIT NO', 'UNIT NP', 'UNIT NQ', 'UNIT NR', 'UNIT NS', 'UNIT NT', 'UNIT NU', 'UNIT NV', 'UNIT NW', 'UNIT NX', 'UNIT NY', 'UNIT NZ', 'UNIT OA', 'UNIT OB', 'UNIT OC', 'UNIT OD', 'UNIT OE', 'UNIT OF', 'UNIT OG', 'UNIT OH', 'UNIT OI', 'UNIT OJ', 'UNIT OK', 'UNIT OL', 'UNIT OM', 'UNIT ON', 'UNIT OO', 'UNIT OP', 'UNIT OQ', 'UNIT OR', 'UNIT OS', 'UNIT OT', 'UNIT OU', 'UNIT OV', 'UNIT OW', 'UNIT OX', 'UNIT OY', 'UNIT OZ', 'UNIT PA', 'UNIT PB', 'UNIT PC', 'UNIT PD', 'UNIT PE', 'UNIT PF', 'UNIT PG', 'UNIT PH', 'UNIT PI', 'UNIT PJ', 'UNIT PK', 'UNIT PL', 'UNIT PM', 'UNIT PN', 'UNIT PO', 'UNIT PP', 'UNIT PQ', 'UNIT PR', 'UNIT PS', 'UNIT PT', 'UNIT PU', 'UNIT PV', 'UNIT PW', 'UNIT PX', 'UNIT PY', 'UNIT PZ', 'UNIT QA', 'UNIT QB', 'UNIT QC', 'UNIT QD', 'UNIT QE', 'UNIT QF', 'UNIT QG', 'UNIT QH', 'UNIT QI', 'UNIT QJ', 'UNIT QK', 'UNIT QL', 'UNIT QM', 'UNIT QN', 'UNIT QO', 'UNIT QP', 'UNIT QQ', 'UNIT QR', 'UNIT QS', 'UNIT QT', 'UNIT QU', 'UNIT QV', 'UNIT QW', 'UNIT QX', 'UNIT QY', 'UNIT QZ', 'UNIT RA', 'UNIT RB', 'UNIT RC', 'UNIT RD', 'UNIT RE', 'UNIT RF', 'UNIT RG', 'UNIT RH', 'UNIT RI', 'UNIT RJ', 'UNIT RK', 'UNIT RL', 'UNIT RM', 'UNIT RN', 'UNIT RO', 'UNIT RP', 'UNIT RQ', 'UNIT RR', 'UNIT RS', 'UNIT RT', 'UNIT RU', 'UNIT RV', 'UNIT RW', 'UNIT RX', 'UNIT RY', 'UNIT RZ', 'UNIT SA', 'UNIT SB', 'UNIT SC', 'UNIT SD', 'UNIT SE', 'UNIT SF', 'UNIT SG', 'UNIT SH', 'UNIT SI', 'UNIT SJ', 'UNIT SK', 'UNIT SL', 'UNIT SM', 'UNIT SN', 'UNIT SO', 'UNIT SP', 'UNIT SQ', 'UNIT SR', 'UNIT SS', 'UNIT ST', 'UNIT SU', 'UNIT SV', 'UNIT SW', 'UNIT SX', 'UNIT SY', 'UNIT SZ', 'UNIT TA', 'UNIT TB', 'UNIT TC', 'UNIT TD', 'UNIT TE', 'UNIT TF', 'UNIT TG', 'UNIT TH', 'UNIT TI', 'UNIT TJ', 'UNIT TK', 'UNIT TL', 'UNIT TM', 'UNIT TN', 'UNIT TO', 'UNIT TP', 'UNIT TQ', 'UNIT TR', 'UNIT TS', 'UNIT TT', 'UNIT TU', 'UNIT TV', 'UNIT TW', 'UNIT TX', 'UNIT TY', 'UNIT TZ', 'UNIT UA', 'UNIT UB', 'UNIT UC', 'UNIT UD', 'UNIT UE', 'UNIT UF', 'UNIT UG', 'UNIT UH', 'UNIT UI', 'UNIT UJ', 'UNIT UK', 'UNIT UL', 'UNIT UM', 'UNIT UN', 'UNIT UO', 'UNIT UP', 'UNIT UQ', 'UNIT UR', 'UNIT US', 'UNIT UT', 'UNIT UV', 'UNIT UW', 'UNIT UX', 'UNIT UY', 'UNIT UZ', 'UNIT VA', 'UNIT VB', 'UNIT VC', 'UNIT VD', 'UNIT VE', 'UNIT VF', 'UNIT VG', 'UNIT VH', 'UNIT VI', 'UNIT VJ', 'UNIT VK', 'UNIT VL', 'UNIT VM', 'UNIT VN', 'UNIT VO', 'UNIT VP', 'UNIT VQ', 'UNIT VR', 'UNIT VS', 'UNIT VT', 'UNIT VU', 'UNIT VV', 'UNIT VW', 'UNIT VX', 'UNIT VY', 'UNIT VZ', 'UNIT WA', 'UNIT WB', 'UNIT WC', 'UNIT WD', 'UNIT WE', 'UNIT WF', 'UNIT WG', 'UNIT WH', 'UNIT WI', 'UNIT WJ', 'UNIT WK', 'UNIT WL', 'UNIT WM', 'UNIT WN', 'UNIT WO', 'UNIT WP', 'UNIT WQ', 'UNIT WR', 'UNIT WS', 'UNIT WT', 'UNIT WU', 'UNIT WV', 'UNIT WW', 'UNIT WX', 'UNIT WY', 'UNIT WZ', 'UNIT XA', 'UNIT XB', 'UNIT XC', 'UNIT XD', 'UNIT XE', 'UNIT XF', 'UNIT XG', 'UNIT XH', 'UNIT XI', 'UNIT XJ', 'UNIT XK', 'UNIT XL', 'UNIT XM', 'UNIT XN', 'UNIT XO', 'UNIT XP', 'UNIT XQ', 'UNIT XR', 'UNIT XS', 'UNIT XT', 'UNIT XU', 'UNIT XV', 'UNIT XW', 'UNIT XX', 'UNIT XY', 'UNIT XZ', 'UNIT YA', 'UNIT YB', 'UNIT YC', 'UNIT YD', 'UNIT YE', 'UNIT YF', 'UNIT YG', 'UNIT YH', 'UNIT YI', 'UNIT YJ', 'UNIT YK', 'UNIT YL', 'UNIT YM', 'UNIT YN', 'UNIT YO', 'UNIT YP', 'UNIT YQ', 'UNIT YR', 'UNIT YS', 'UNIT YT', 'UNIT YU', 'UNIT YV', 'UNIT YW', 'UNIT YX', 'UNIT YY', 'UNIT YZ', 'UNIT ZA', 'UNIT ZB', 'UNIT ZC', 'UNIT ZD', 'UNIT ZE', 'UNIT ZF', 'UNIT ZG', 'UNIT ZH', 'UNIT ZI', 'UNIT ZJ', 'UNIT ZK', 'UNIT ZL', 'UNIT ZM', 'UNIT ZN', 'UNIT ZO', 'UNIT ZP', 'UNIT ZQ', 'UNIT ZR', 'UNIT ZS', 'UNIT ZT', 'UNIT ZU', 'UNIT ZV', 'UNIT ZW', 'UNIT ZX', 'UNIT ZY', 'UNIT ZZ'.

Figure 10-16.—Recognizing APA to NSA and NSA to A PA migrations.

DAO on the 10th, 20th, and the last day of every month. See figure 10-17 for an example. A transmittal may be skipped, however, if there are no documents to be submitted contained in the holding files.

The OPTAR recordskeeper maintains holding files as specified in the NAVSUP P-485.

When a fiscal year ends, the funds for that year “expire.” That is, they are no longer available for placing new orders. However, the accounts for these funds are held open for adjustments for another 2 years making a total of 36 months over which detailed accounting is performed. However, in accordance with the objective to require only the minimum amount of accounting and reporting to be performed by the operating forces, the DAOs perform the OPTAR accounting following the first 18-month period.

To assure the Defense Accounting Office that it has received all transmittals a ship sends, the ship is required

to number each transmittal in sequence in block “A” of the NAVCOMPT Form 2156.

Block “B” of the NAVCOMPT Form 2156 (figure 10-17) shows the period covered by the transmittal. This period starts the day after the previous transmittal was sent and ends the day the current transmittal is put in the mail. Note that the caption for block “B” requires the dates to be written in Julian form.

The OPTAR recordskeeper should maintain number control logs for the OPTAR document transmittal. See figure 10-18 for an example.

Even though a copy of every OPTAR Document Transmittal Report is kept by the OPTAR recordskeeper, certain information should be duplicated in the control log for handy reference. In the log (figure 10-18), the “Net Value” column is designed for the figure computed on the NAVCOMPT Form 2156. The “Cumulative Total” column is intended for a running total of the “Net Value” column. The usefulness of these

<b>OPTAR DOCUMENT TRANSMITTAL REPORT</b> NAVCOMPT FORM 2156 (REV. 7-79) 9164-L.P.796-0001		NAVCOMPT 7302-16 UNIT IDENTIFICATION CODE <b>R05584</b>
<b>FROM:</b> COMMANDING OFFICER USS DUARTE (DD 981)		<b>TO:</b> COMMANDING OFFICER (CODE - AF) FLEET ACCOUNTING AND DISBURSING CENTER SAN DIEGO, CALIFORNIA 92132
<b>A. TRANSMITTAL NUMBER</b> 818/4	<b>B. JULIAN DATE (From)</b> 4111	<b>(To)</b> 4128
<b>CAPTION</b>	<b>NUMBER OF DOCUMENTS</b>	<b>MONEY VALUE</b>
1. OBLIGATION (CHARGEABLE) DOCUMENTS (FILE 1)	4	169.98
2. CONFIRMED CANCELLATIONS (FILE 2)	1	78.48
<b>TOTAL NET VALUE OF (1 MINUS 2)</b>		<b>91.58</b>
3. RETURNED (NAFIC ACTION ONLY) DOCUMENTS (FILE 3)	2	
<b>REMARKS:</b> <div style="text-align: center;"><u><b>RETURNED DOCUMENTS</b></u></div> 1. SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING (3-84) 2. AGED UNFILLED ORDER LISTING (OR CARDS) (3-84)		
REPORTING SUPPLY OFFICER (Signature) 		DATE <b>30 APR. 1984</b>

06NP0070

Figure 10-17.-OPTAR Document Transmittal Report NAVCOMPT Form 2156.

OPTAR DOCUMENT TRANSMITTAL NUMBER CONTROL LOG FISCAL YEAR 1984			
TL #	Period Ending	Net Value (1-2)	Cumulative Total
001/4			
002/4			
003/4			
004/4			
005/4			
006/4			
007/4			
008/4			
009/4			
010/4			
011/4			
012/4			
013/4			

06NP0071

Figure 10-18.-OPTAR document transmittal number control log.

columns is demonstrated in NAVSO P-3073, Budget/OPTAR Report.

A separate number control log should be maintained for the funds of each fiscal year. Each log should have room for transmittals prepared after the funds have expired.

## BALANCING THE OPTAR LOG

Before the OPTAR Document Transmittal Report is submitted to the supply officer for signature, the Requisition/OPTAR Log must be balanced. The first step is to draw a double line underneath the last entry in the log. Then refer to NAVSO P-3073 for detailed instructions on the process of balancing the OPTAR Log.

## BUDGET/OPTAR REPORT

The Budget/OPTAR Report, NAVCOMPT Form 2157, is designed to provide status on the ship's funds to the DAO and the ship's type commander. It is prepared each month for the current fiscal year's OPTAR (and the first prior year's OPTAR for report months October through March). The Budget/OPTAR Report will normally be used to prepare and support the message "Budget/ OPTAR Report" which is sent to the DFAS. The Budget/OPTAR Report is retained on board to confirm that the message "Budget/OPTAR Report" was sent to the DFAS.

However, under two conditions the Budget/OPTAR Report must be submitted to the DAO and a message

"Budget/OPTAR Report" will NOT be sent. These two conditions are:

1. If the ship is operating under a condition "MINIMIZE," preventing the transmission of such messages; or
2. If the ship is in the immediate vicinity of the DAO.

If either of these two conditions exists, the Budget/OPTAR Report should be submitted not later than the first workday of the month following the month to be reported.

If neither of the two above conditions exists, then the Budget/OPTAR Report should be used to prepare and support the message "Budget/OPTAR Report" which must be transmitted no later than the second calendar day of the month following the month to be

reported. See figure 10-19 for an example of a Budget/OPTAR Report. NAVSO P-3013 contains the details of preparing the report.

### Deficiency and Consumption Data

This section of the report is used by the type commander (TYCOM) to determine the material readiness of ships and commands. This section is filled out only for current year funds. It is left blank for prior year funds. Figure 10-20 shows this part of the report and the source of the required information.

Depending upon the organization of the ship's supply department, the OPTAR recordskeeper may or may not be responsible for obtaining the information needed to fill out this section. Whether or not responsible, the recordskeeper should know how to do

<b>BUDGET/OPTAR REPORT</b> NAVCOMPT FORM 2157 (Rev. 1-72) S/N 0104-705-0003		<b>NOTE:</b> Information requested on this report applies to BOTH SHIP FORCES and to AVIATION FORCES, EXCEPT where indicated.		NAVCOMPT 7303-16	
2. REPORTING ACTIVITY  USS DUARTE (DD 901)		3. UNIT IDENTIFICATION CODE R05504 <small>ONLY AVIATION FORCES FILL IN BLOCKS 6 &amp; 7</small>		4. OB NUMBER  5. SUBHEAD	
9. TO: COMMANDING OFFICER (CODE - AF) FLEET ACCOUNTING AND DISBURSING CENTER SAN DIEGO, CALIFORNIA 92132		6. PERMANENT UNIT CODE  7. TYPE OPTAR		8. FISCAL YEAR  10. REIMBURSABLE CONTROL CODE (if applicable)	
11. I hereby certify that documentation is complete as of the date of		12. COMMANDING OFFICER (Signature)		(Date)	

<b>BUDGET/OPTAR REPORT</b> NAVCOMPT FORM 2157 (Rev. 1-72) S/N 0104-705-0003		<b>NOTE:</b> Information requested on this report applies to BOTH SHIP FORCES and to AVIATION FORCES, EXCEPT where indicated.		NAVCOMPT 7303-16	
4. REPORTING ACTIVITY  USS NEVERSAIL (AD 46)		3. UNIT IDENTIFICATION CODE V02846 <small>ONLY AVIATION FORCES FILL IN BLOCKS 6 &amp; 7</small>		4. OB NUMBER  5. SUBHEAD	
9. TO: COMMANDING OFFICER (CODE - FOFA) FLEET ACCOUNTING AND DISBURSING CENTER NORFOLK, VIRGINIA 23511		6. PERMANENT UNIT CODE  7. TYPE OPTAR		8. FISCAL YEAR  10. REIMBURSABLE CONTROL CODE (if applicable)	

**NOTE:** The filled-in blocks of the illustrations above are self-explanatory. OPTAR recordskeepers in Pacific Fleet ships insert "Commanding Officer (Code-AF), Fleet Accounting and Disbursing Center San Diego, California 92132" in the address block. OPTAR recordskeepers in Atlantic Fleet ships insert "Commanding Officer (Code FOFA), Fleet Accounting and Disbursing Center, Norfolk, Virginia 23511" in the addressee block.

09NPO072

Figure 10-19.—Budget/OPTAR Report.

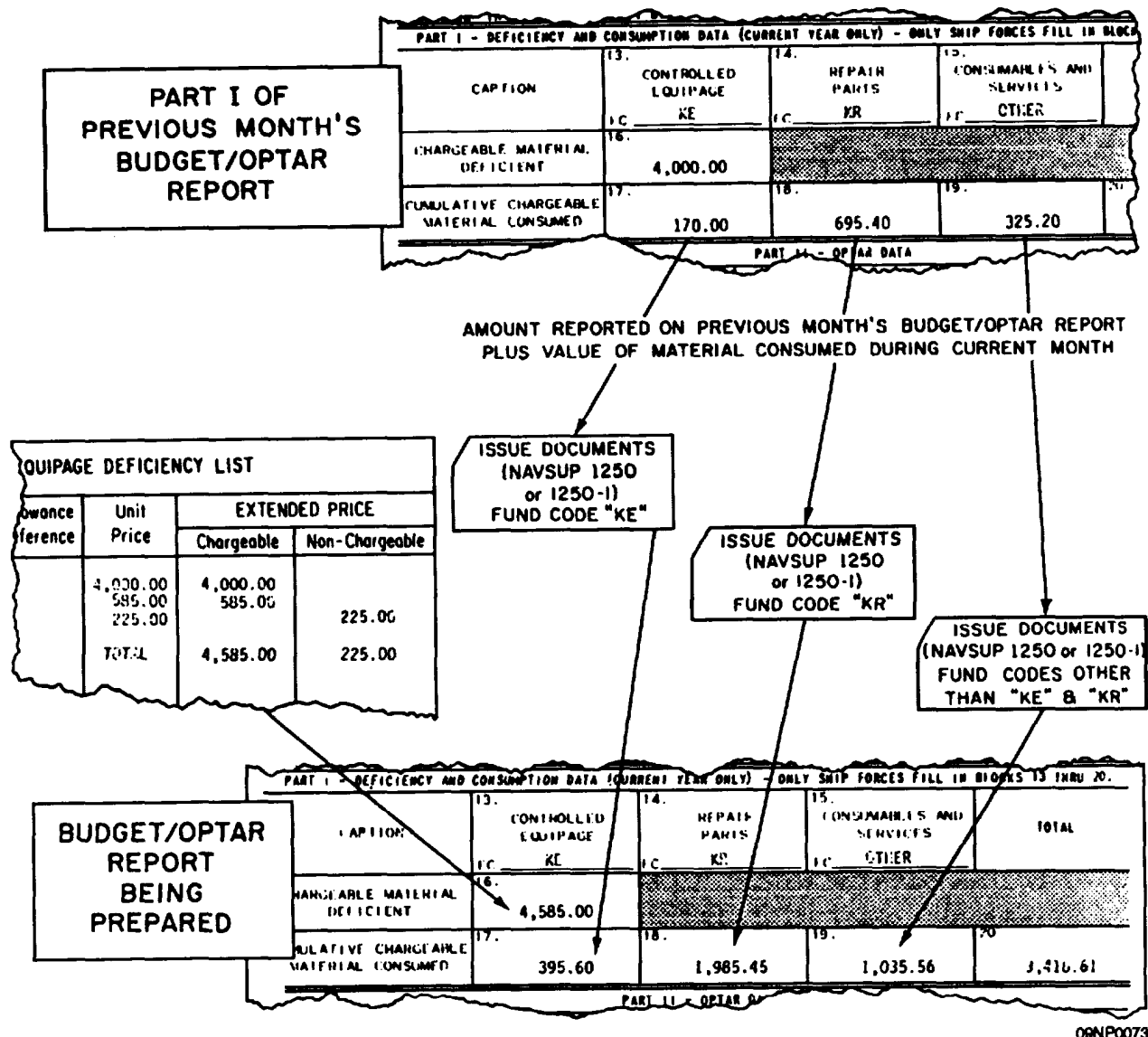


Figure 10-20. Part 1, Budget/OPTAR Report.

it in general terms. Refer to NAVSO P-3013 for detailed instructions for completing the report.

### OPTAR Data

The amounts reported in Part 2 are taken from the Requisition/OPTAR Log just as shown in figure 10-21. All differences are entered from the corresponding column of the log. Each entry in the "Difference" column must indicate whether it is a plus or minus difference to prevent error when totaling the column. The total should also be marked plus or minus.

Because of increased budgetary requirements under Zero-Based Budgeting concepts, type commander and fleet commanders need a full fund code breakout on OPTAR funds use to adequately compile information for

budget formulation and execution. The Budget/OPTAR Report (NAVCOMPT Form 2157) submission (or message sent in place of the NAVCOMPT Form 2157) must be modified to display all fund codes along with attendant cumulative obligations, differences, and gross adjusted obligations. As a result, there will be a full code display on the Ship/Staff Status Report. The Budget/OPTAR Report will be completed in accordance with the NAVSO P-3013 as modified.

As you study figure 10-21, you can see that the difference is an adjustment to the obligations and affects the OPTAR balance.

To verify the entries in block 22 of the Budget/OPTAR Report, the OPTAR recordskeeper can

**OPTAR LOG  
BALANCE ENTRY**

**DIFFERENCE**  

14 E	15 R	16 OTHER	17 7
101 00	11 25	77 03	10 00

**ESTIMATED COST CHARGEABLE**  

10 INCREASE OR DECREASE	11 E	12 R	13 OTHER
10,000 00	420 10	2,145 50	1075 32

**BUDGET/OPTAR  
REPORT**

**PART II - OPTAR**

21. FUND CODE	22. CHARGEABLE OBLIGATIONS FY TO DATE	23. CUMULATIVE DIFFERENCES	24. CUMULATIVE GROSS ADJ. OBLIGATIONS
KE	420.10	101.00	521.10
KR	2,145.50	11.25	2,134.25
K7	100.00	10.00	110.00
Other	1,075.32	77.03	1,152.35
<b>TOTAL</b>	<b>3,740.92</b>	<b>176.78</b>	<b>3,917.70</b>

**PART III. TRANSMITTAL LETTER (TI) REC**

09NP0074

Figure 10-21.—Part 2, Budget/OPTAR Report.

make a comparison between the number control log and the Part 2 total. If the OPTAR recordskeeper does not maintain a cumulative total column in the number control log, the recordskeeper can achieve the same comparison by adding together the total net values of the retained copies of the OPTAR Document Transmittal Reports for the same fiscal year.

#### Transmittal Letter

Part 3 provides a recap of transmittal letters to the DAO for the month. The total shown Part 3 is the net total obligations for the month and must equal the difference between Part 2, block 22, for the current

month and that reported for the previous month. This figure can be obtained from the "Net Value" column of the number control log as illustrated in figure 10-22.

#### Remarks

In filling out the Budget/OPTAR Report on type commander funds, the OPTAR recordskeeper prepares the bottom portion of the report as shown in figure 10-23.

#### MESSAGE OPTAR REPORT

Except when a ship or unit is in the immediate vicinity of the DAO or during periods of message

**OPTAR DOCUMENT TRANSMITTAL NUMBER CONTROL LOG**  
**FISCAL YEAR 1971**

TL #	Period Ending	Net Value (1-2)	Cumulative Total
001/1	7/10/70	1,597.42	1,597.42
006/1		91.50	
007/1	9/10/70	397.24	3,097.61
008/1	9/20/70	154.57	3,494.85
009/1	9/30/70	91.50	3,649.42
010/1			3,740.92
011/1			

**PART III. TRANSMITTAL NUMBER (TL) RECAP - (CURRENT MONTH ONLY)**

TL NO.	TL 007/1	TL 008/1	TL 009/1	TL	TOTAL
30. AMT.	397.24	154.57	91.50		643.31
31. OPTAR GRANT FISCAL YEAR TO DATE:					
32. LAST DIFFERENCE LISTING RECEIVED:					
33. LAST DIFFERENCE LISTING PROCESSED:					

C-13000  
06NP0075

Figure 10-22.—Part 3, Budget/OPTAR Report.

MINIMIZE, a message report of Budget/OPTAR data should be submitted in lieu of the Budget/OPTAR Report (NAVCOMPT Form 2157). The message report is submitted to the DAO, with a copy to the type commander, no later than the second day of the month following the end of the month being reported. Current and prior year OPTAR reports and any other related information prescribed by the type commander should be included, but each OPTAR and other specific categories of information will be reported in separate paragraphs of the message. When a message report is submitted, confirming Budget/OPTAR Report (NAVCOMPT Form 2157) will not be submitted. The message should be prepared in the following format: (NOTE: For obligation data, columnar headings (21), (22), (23), and (24) corresponding to block headings of the NAVCOMPT Form 2157.) See figures 10-24, 10-25, and 10-26.

### Message Reports

Subparagraph A (OBLIGATION DATA) will always show the obligation data contained in blocks (21), (22), (23) and (24) of the Budget/OPTAR Report (NAVCOMPT Form 2157). The amounts should be given in numerals rather than being spelled out in words. Figure 10-27 shows how the data in blocks (21), (22), (23) and (24) of the Budget/OPTAR Report (NAVCOMPT Form 2157) are shown in subparagraph A of the message.

Subparagraph B of the message (TRANSMITTAL DATA) should always show the Transmittal Letter (NAVCOMPT Form 2156) data contained in blocks (29) and (30) of the Budget/OPTAR Report (NAVCOMPT Form 2157). Figure 10-28 shows how the data in blocks (29) and (30) of the Budget/OPTAR

THE  
CERTIFICATION  
STATEMENT

**BUDGET/OPTAR REPORT**  
NAVCOMPT FORM 2157 (Rev. 1-72) NOTE: Information requested on this report applies to BOTH SHIP FORCES and to AVIATION FORCES, EXCEPT where indicated.  
S/N 6104-705-0003

NAVCOMPT 7303-18  
1. MONTH ENDING  
30 SEPT 1984

2. REPORTING ACTIVITY  
USS DUARTE (DD 981)

3. UNIT IDENTIFICATION CODE  
R855#4

4. OS NUMBER  
57#17

5. BUREAU  
782C

6. PERMANENT UNIT CODE

7. TYPE OPTAR

8. FISCAL YEAR  
78

9. TO: COMMANDING OFFICER (CODE - AF)  
FLEET ACCOUNTING AND DISBURSING CENTER  
SAN DIEGO, CALIFORNIA 92182

10. REIMBURSABLE CONTROL CODE (if applicable)

11. I hereby certify that documentary evidence is available as of the date of this report covering obligations legally incurred under the funds identified, in the amount shown as the "TOTAL" of "CUMULATIVE GROSS ADJ. OBLIGATIONS" in Part II. TOTAL of block number 25.

12. COMMANDING OFFICER (Signature)  
*[Signature]*

(Date)  
1 Feb 1984

PART I - EFFICIENCY AND CONSUMPTION DATA (CURRENT YEAR ONLY) - ONLY SHIP FORCES FILL IN BLOCKS 13 THRU 20.

CAPTION	13. CONTROLLED EQUIPAGE KE	14. REPAIR PARTS KR	15. CONSUMABLES AND SERVICES OTHER	TOTAL
CHARGEABLE MATERIAL DEFICIENT	16. 4,745.88			
CUMULATIVE CHARGEABLE MATERIAL CONSUMED	17. 395.68	18. 1,985.45	19. 1,835.56	20. 3,416.61

PART II - OPTAR DATA

21. FUND CODE	22. CHARGEABLE OBLIGATIONS FY TO DATE	23. CUMULATIVE DIFFERENCES	24. CUMULATIVE GROSS ADJ. OBLIGATIONS	25. TYPE EQUIPMENT CODE	26. NUMBER OF AIRCRAFT	27. HOURS FOR PERIOD	28. HOURS FLOW FYTD
KE	428.18	181.88	521.18				
KR	2,145.58	11.25	2,134.25				
OTHER	1,175.32	87.83	1,262.35				
TOTAL	3,748.92	176.78	3,917.78				

PART III. TRANSMITTAL LETTER (TL) RECAP - (CURRENT MONTH ONLY)

29. TL NO.	TL #87/8	TL #88/8	TL #89/8	TL	TL	TOTAL
30. AMT.	397.24	154.57	91.58			643.31

31. OPTAR GRANT FISCAL YEAR TO DATE: \$18,888

32. LAST DIFFERENCE LISTING RECEIVED: AUGUST 1978

33. LAST DIFFERENCE LISTING PROCESSED: AUGUST 1978

© U.S. GOVERNMENT PRINTING OFFICE: 1978-710-200/5000 2-1  
G-10000  
09NP0076

Figure 10-23. Certification section, Budget/OPTAR Report





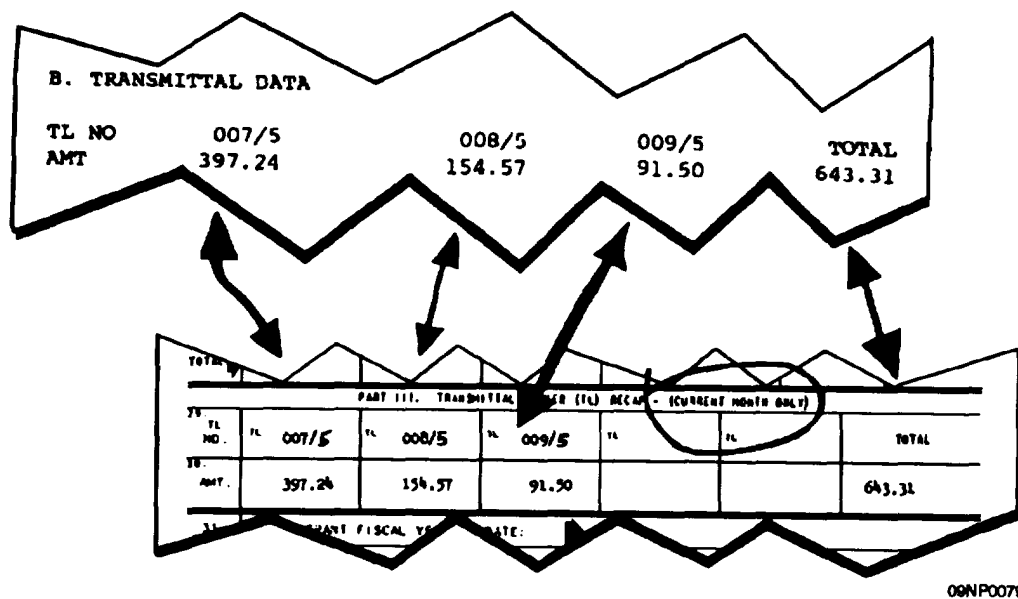


Figure 10-26.-Message OPTAR Report (subparagraph B).

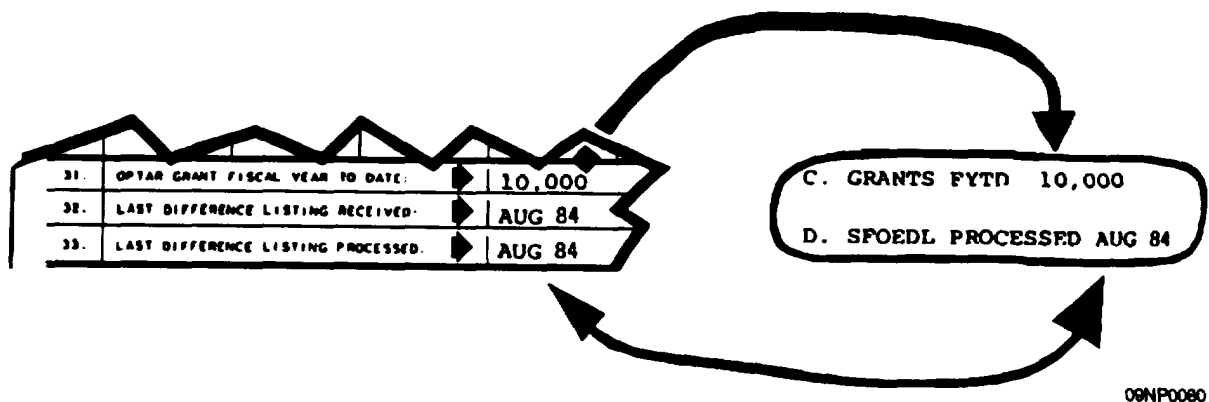


Figure 10-27.-Message OPTAR Report (subparagraphs C and D).

year's OPTAR, are reported in paragraph 2 of the message, subparagraph F (CONSUMPTION DATA) does not apply to prior year's OPTARS. Figure 10-29 shows how the amount in blocks (17), (18), (19), and (20) of the Budget/OPTAR Report (NAVCOMPT Form 2157) is shown in subparagraph F of the message.

Subparagraph G—The type commander may direct that certain information be included in the Budget/OPTAR Report message in addition to the standard required data. If the type commander does, this information will be reported in subparagraph G (TYCOM INFO) of paragraph 1 only.

Although the report months of October through March data, on the first prior year's OPTAR, are reported in paragraph 2 of the message, subparagraph

G (TYCOM INFO) does not apply to the prior year's OPTAR paragraph.

The OPTAR recordskeeper should find out from the supply officer and the applicable type commander directive what is required to be reported in this subparagraph and write the captions below for use as a handy reference.

Paragraph 2: For the report months of October through March the Budget/OPTAR Report message will report on the first prior year's OPTAR in paragraph 2 of the message.

The first line of the second paragraph of the message identifies the prior year's funds being reported upon. This identification consists of the first three

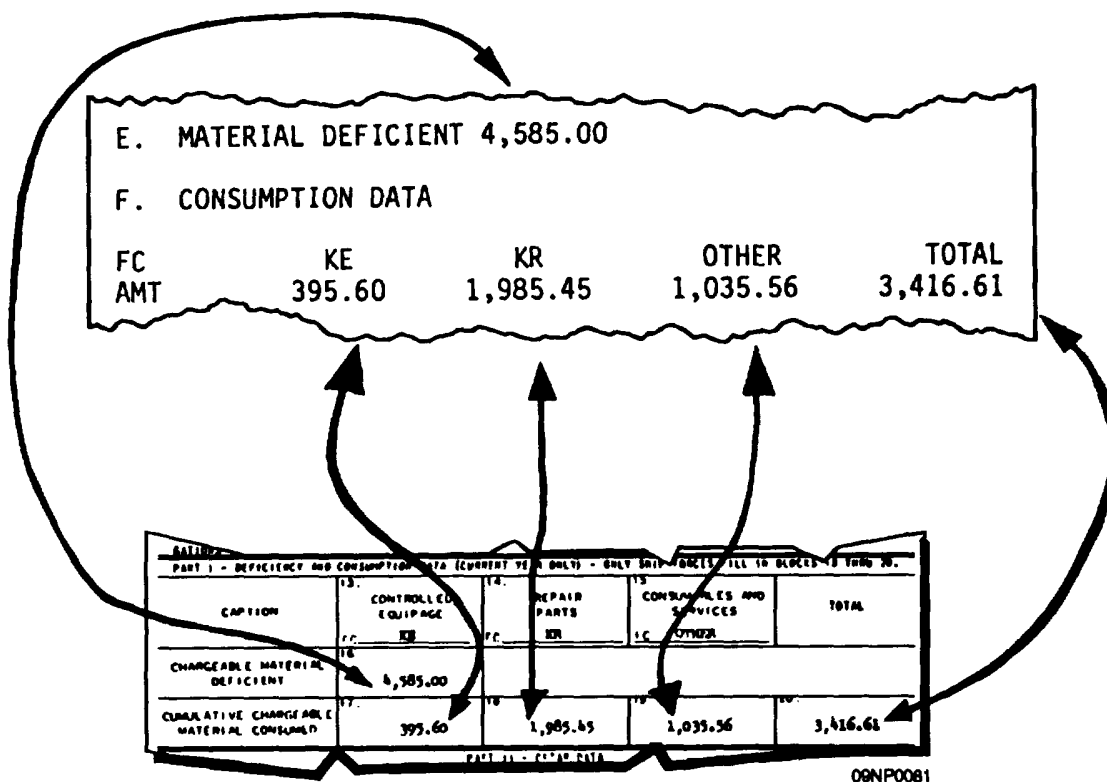


Figure 10-28.-Message OPTAR Report (subparagraphs E and F).

**2. SEP/R05504/702C/57017/FY 84**

**A. OBLIGATION DATA**

(21)	(22)	(23)	(24)
KE	2,001.43	200.00	2,201.43
KR	49,989.19	350.00	49,639.19
K7	510.50	40.00CR	470.50
OTHER	26,621.72	100.00	26,721.72
TOTAL	79,122.84	610.00	79,732.84

**B. TRANSMITTAL DATA**

TL NO 040/4  
AMT 198.00CR

**C. GRANTS FYTD 80,000.00**

**D. SFOEDL PROCESSED AUG 84**

BT

09NP0082

Figure 10-29.—Message OPTAR Report (paragraph 2).

letters of the month of the report, the UIC of the reporting ship, the subhead, the operating budget number (including the OB suffix if applicable), and the fiscal year.

When the first prior year's OPTAR is reported upon in paragraph 2 (i.e., for report months of October through March), only the following data will be reported:

- A. OBLIGATION DATA
- B. TRANSMITTAL DATA
- C. GRANTS FYTD
- D. SFOEDL PROCESSED

The data for these subparagraphs will be prepared in the same manner as described and illustrated for the current fiscal year's OPTAR in the preceding pages. If there was no transmittal of unfilled orders nor cancellations on a Transmittal Letter (NAVCOMPT Form 2156) in the month, subparagraph B should show "B, TRANSMITTAL DATA NONE."

Figure 10-29 shows a typical paragraph 2 of the Budget/OPTAR Report message reporting on the last prior year's OPTAR.

Message OPTAR Report verification When the OPTAR recordskeeper finishes drafting the message, it is given to the supply officer. The OPTAR recordskeeper should keep a copy of the draft. When

the ship's communications center sends a copy of the actual message to the supply office, the OPTAR recordskeeper should compare it with the draft, item for item, to make sure that the message was transmitted exactly as drafted. If there is any mistake, the OPTAR recordskeeper should bring it to the attention of the supply officer immediately. The OPTAR recordskeeper's final step is to file a correct copy of the message with the retained copy or copies of the Budget/OPTAR Report (NAVCOMPT Form 2157).

## **DEFENSE ACCOUNTING OFFICE LISTINGS**

The DAO serves as a clearinghouse in the flow of funds and accounting data between ships and supplying activities. It matches the supplying activities' expenditure documents to the ships' chargeable unfilled orders. This matching process serves three purposes: it validates the expenditures that have been made to the supplying activities on the ship's behalf, it makes reconciliation of the DAOs and ship's accounting records possible, and it calculates "differences" or adjustments. For example, when the estimated price differs from the actual expenditure cost. Refer to NAVSO P-3073 for detailed procedures used by the DAO in processing unmatched expenditure documents.

## **THRESHOLD CONCEPT**

To reduce the time and effort spent by OPTAR holders and the DAO in verifying transaction listing data, threshold procedures have been established. When a threshold category expenditure document does not match a corresponding unfilled order document, and the expenditure is below an established "threshold" dollar value, the DAO is authorized to lodge the charge against the OPTAR holder without a match. Such "threshold charged" expenditures are reported to the OPTAR holder as part of the "differences" by the DAO on the SFOEDL.

## **FILLED ORDER/EXPENDITURE DIFFERENCES**

Introduction to the Summary Filled Order/Expenditure Listing: From October through March, shipboard OPTAR holders receive two Summary Filled Order/Expenditure Listings one for the current fiscal year's OPTAR and one for the last fiscal year's OPTAR. However, for the April through September report months, only one Summary Filled

Order/ Expenditure Listing will be received for the "current" fiscal year's OPTAR.

The Expense Limitation and Operating Budget numbers identify the OPTAR grantor. Interpretation of these numbers can be found in the NAVSO P-3013. In figure 10-30, the OPTAR grantor is OB 57017 (COMNAVSURFPAC). The OPTAR holder number is simply the ship's unit identification code. In figure 10-30, the OPTAR holder is USS *Duarte*, a Pacific Fleet destroyer. Refer to NAVSO P-3073, for the description of each column in figure 10-30.

Posting difference totals to the OPTAR Log: When an SFOEDL is received, the OPTAR recordskeeper first posts the net difference totals shown at the end of the listing to the OPTAR Log. These amounts must be posted to the OPTAR Log exactly as they are carried on the listing, no shipboard-adjustment of these figures is allowed. Note that the difference amounts in figure 10-31 are set apart according to these "Difference" columns in the OPTAR Log. Also note that one of the difference amounts is annotated "CR" this means that this amount is to increase the OPTAR balance rather than reduce it (the OPTAR recordskeeper circles this amount or writes it in red ink when entering it in the OPTAR Log). Figure 10-31 shows how the difference totals are posted to the OPTAR Log.

Normally the OPTAR recordskeeper is not concerned with the other totals shown at the end of the listing. An explanation of these totals can be found in NAVSOP-3013.

Investigating an itemized transaction, (see figure 10-32): If the monetary difference between a filled order (an unfilled order that matched an expenditure document) and its expenditure document counterpart is over \$100, the transaction is itemized on the SFOEDL. Expenditure documents over the "threshold for which the DAO has not been able to find a corresponding unfilled order in two monthly attempts are also shown on this listing with a difference equal to the entire expenditure amount. The purpose is to provide the ship an opportunity to examine these transactions in light of information held aboard ship but not at the DAO. If shipboard investigation proves the differences to be correct, the OPTAR recordskeeper need not take further action. If the differences are incorrect, the recordskeeper annotations the listing as described in the NAVSOP-3073.

The transactions itemized on this listing fall into the following categories:

1. DIFFERENCES—a pricing difference

FISCAL YEAR

EXPENSE LIMITATION

OPERATING BUDGET

OPTAR HOLDER

MONTH AND YEAR OF REPORT

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-B OF NAVSO P-3013

RPT SYN 5284.03.DBA

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR DECEMBER 1943

FY 54 EL 702C OB 57017 OH R05504

DOCUMENT NO	FC	DOC	TL	NO	PRI	BILL/	SUP	AD	UT	COG	STOCK	NUMBER A	POE/SUM	QTY	AMOUNT	REMARKS
LIC	JD	SN	ID	ISS	ACT	I	D	VO	NO	FSC	NIIN	C	DATE			
R05504	41940021	KE	Z0A	002	20					14	2090	003436001		1	100.00CR	CORRECTION
R05504	41940021	KE	Z0A	00638	0315					14	2090			1	200.00CR	CORRECTION
R05504	41940021	KE	Z0A	002	20					14	2090	003436001		1	100.00	DIFFERENCE
R05504	41940021	KE	Z0A							14	2090	003436001		4	730.00	
R05504	41940021	KE	Z0A	002	20					14	2090			4	1,236.00	DIFFERENCE
R05504	42090058	DC	Z0A	003						90	7125	006243960		2	112.70	
R05504	42090058	DC	Z0A	00638	1270					90	7125			1	167.70	PART ORD ESTAB
														1	0.00	DIFFERENCE
														1	55.00	
R05504	42430074	KC	Z0E	006	20					72	5535			3	120.00	
R05504	42430074	KC	Z0A	04637	0299									4	65.00	DIFFERENCE
R05504	42610062	KR	Z0A	008	16					90	6250	003244328		115	172.50	
R05504	42610062	KR	Z0A	00638	0340					90	6250			115	20.70	DIFFERENCE
R05504	42700090	KC	Z0E	009	14									1	587.32	
R05504	42700090	KX	Z0A	00638	0322									1	647.32	DIFFERENCE
R05504	42750098	KC	Z0E	010										11	24.00	
R05504	42750098	KC	Z0A	00638	0341									11	78.00	DIFFERENCE
R05504	42770103	KC	Z0E	C13						90	6540	005303770A		14-	100.54CR	AD CANC
															100.54	DIFFERENCE

PROCESSED (DATE)

PAGE 1

08NP0083

Figure 10-30.—Summary Filled Order/Expenditure Listing.

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4308-6 OF NAVSO P-3013

RPT SYN 5284-03-08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR DECEMBER 1983

FY 84 EL 702C OB 57037 ON ROSSON PROCESSED DATE: PAGE 1

DOCUMENT NO FC DOC TL NO PRI BILL/ SLIP AD LI COG STOCK NUMBER A POE/SLIP QTY AMOUNT REMARKS  
 UIC JB SN ID ISS ACT I B VO NO PSC NICH C DATE

RPT SYN 5284-03-08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR DECEMBER 1978 PAGE 2

FY 79 EL 702C OB 57037 ON ROSSON PROCESSED DATE:

DOCUMENT NO FC DOC TL NO PRI BILL/ SLIP AD LI COG STOCK NUMBER A POE/SLIP QTY AMOUNT REMARKS  
 UIC JB SN ID ISS ACT I B VO NO PSC NICH C DATE

ROSSON 43100120 KR ZOA 013 70 7110 002050821 2 24.00  
 ROSSON 43100120 KR FX1 805 1270 240% 3 75.00  
 3 0.00 AD CANC  
 51.00 DIFFERENCE

ROSSON 43120126 KC ZOE 014 70 3 55.00  
 ROSSON 43120126 KC FX1 805 1270 R2087 2 110.00  
 55.00 DIFFERENCE

UNFILED ORDERS FILLED ORDERS PART ORD ESTAB DIFFERENCE MATCHED EXPEND UNMATCHED EXPEND

FC KE DIF 87-66CR  
 FC KR DIF 406-74  
 OTHER DIF 274-12

OM & VALUE 1-168-71 2-625-57 154-00 570-40 3-216-97 2-419-87  
 OM RECORDS 15 27 3 26 6

REQUISITION/OPTAR LOG

0010 10/79 109 M 406 M 174 M 4150 B

09NP0084

Figure 10-31.—Posting difference to the OPTAR Log.

2. PART ORD ESTAB—a difference that coincides with establishment of a partial order
3. AD CANC—a difference the results from a DAO administrative cancellation
4. NO UNF ORDER—a difference that results from a credit expenditure document
5. CORRECTION—a difference that results from a DAO correction
6. UNMATCH EXP—a difference resulting from a larger than “threshold” expenditure being charged to the OPTAR holder (with a difference

equal to the expenditure amount) during the DAOs second unsuccessful monthly attempt to find a corresponding unfilled order.

Each of these categories and the OPTAR recordskeeper’s actions are explained in detail in the NAVSOP-3073.

Annotating an itemized transaction, see figure 10-33. NAVSO P-3013 lists nine special codes and one catchall code with that the OPTAR recordskeeper uses to annotate invalid itemized transactions on the SFOEDL. These special codes are also discussed in the NAVSO P-3073.

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-6 OF NAVSO P-3013.

RPT SYM 5284-03-08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR DECEMBER 1983

FY 84 EL 702C OB 57017 OH ROSSON PROCESSED (DATE) PAGE 1

DOCUMENT NO UIC	FC JD	DOC SN	TL NO ID	PRI ISS	BILL/SUP ACT	AD I	UI B	COG VO	STOCK NO	NUMBER FSC	A NIIIN	POE/SUM C	QTY DATE	AMOUNT	REMARKS
ROSSON 41740023	KE	ZOA	002	20				3H	2070	003436601			1	100.00CR	CORRECTION
ROSSON 41740023	KE	ZJ1	00638	0315				3H	2070	003436601			1	200.00CR	CORRECTION
ROSSON 41740023	KE	ZOA	002	20				3H	2070	003436601			1	100.00	DIFFERENCE
ROSSON 41740030	KR	ZOA	002	20				3H	2070	003436601			4	730.00	
ROSSON 41740030	KR	ZJ1	00638	0320				3H	2070				4	1,236.00	DIFFERENCE
ROSSON 42070058	CC	ZOA	003					70	7125	006243760			2	112.70	
ROSSON 42070058	CC	ZJ1	00638	1270				70	7125				1	167.70	PART ORD EST
												POE 12/8	1	0.00	PART ORD ESTAR
														55.00	DIFFERENCE
ROSSON 42770103	CC	ZOE	003					70	8540	5303770 A			14-	100.54CR	AD CANCE
														100.54	DIFFERENCE

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-6 OF NAVSO P-3013.

RPT SYM 5284-03-08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR JANUARY 1984

FY 84 EL 702C OB 57017 OH ROSSON PROCESSED (DATE) PAGE 1

DOCUMENT NO UIC	FC JD	DOC SN	TL NO ID	PRI ISS	BILL/SUP ACT	AD I	UI B	COG VO	STOCK NO	NUMBER FSC	A NIIIN	POE/SUM C	QTY DATE	AMOUNT	REMARKS
ROSSON 43430145	KR	ZJ1	00638	0363				3H	5775				1-	55.00CR	NO UNF ORDER
														55.00CR	DIFFERENCE

06NP0086

Figure 10-32.-Investigation of an itemized transaction.

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-6 OF NAVSO P-3013.

RPT SYM 5284-03-08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR DECEMBER 1983

FY 84 EL 702C OB 57017 OH ROSSON PROCESSED (DATE) PAGE 1

DOCUMENT NO UIC	FC JD	DOC SN	TL NO ID	PRI ISS	BILL/SUP ACT	AD I	UI B	COG VO	STOCK NO	NUMBER FSC	A NIIIN	POE/SUM C	QTY DATE	AMOUNT	REMARKS
ROSSON 43120128	CC	ZOA	004					70	002867083				6	55.00	
ROSSON 43120128	CC	ZJ1	00244	0314				70	002867083				6	55.00	
ROSSON 43120128	CC	ZJ1	00638	0345				70	002867083				6	55.00	
														55.00	DIFFERENCE

CODE "A"

06NP0086

Figure 10-33.—Annotation of an itemized transaction.

An example of a special code "A" annotation: The OPTAR recordskeeper's investigation indicates that the transition illustrated in figure 10-33 is invalid because a duplicate charge has been made for a single shipment. The OPTAR recordskeeper first circles the difference amount of the invalid transaction. To describe the error

the recordskeeper then writes "Code A" in the "Remarks" column alongside the invalid transaction. Code A is the shorthand version of this description "Duplicate charge; material received from (UIC of the activity), quantity (QTY), amount (\$), on (Julian date). No duplicate shipment nor supply status indicating

additional shipment received." To complete the "Code A" annotation, the OPTAR recordskeeper writes the unit identification code (UIC) of the supplying activity, the quantity received, the total price of the receipt document, and the Julian date of receipt aboard ship in the format of the annotation illustrated in figure 10-33.

**Filling the processed listing:** An original and one copy of the SFOEDL are sent to the ship. The posting of the difference totals to the OPTAR Log and the processing of the itemized transactions on the listing must be completed within 10 days after the receipt of the listing. The OPTAR recordskeeper's final entry on the listing is the notation "processed and Posted," which is written adjacent to the difference totals, figure 10-32. The OPTAR recordskeeper should ensure that all entries on the original of the listing are accurately transcribed to the copy. The copy of the listing is retained aboard ship until the OPTAR to which it applies lapses.

**Threshold Charges Addendum:** The unmatched expenditure that had a valueless than "threshold" and were "threshold charged" to the OPTAR holder in the reconciliation process are itemized on an addendum to the SFOEDL. See figure 10-34—the "differences" shown for each of these expenditures are included in the total of differences at the end of the SFOEDL. The "threshold charges" addendum portion of the SFOEDL is provided for information only. It is not required to be

Processed or reviewed by the OPTAR recordskeeper. These threshold charged expenditures will not be subject to challenge.

A recapitulation of SFOEDL: When processing an SFOEDL, keep the following items in mind:

1. The difference totals must be posted to the OPTAR Log in the exact same amounts shown on the listing.
2. The money value of an expenditure document is more likely to be correct than that of its filled order counterpart especially if there is a difference of \$500 or more.
3. Nonreceipt of requisitioned material is not a valid reason for rejecting an itemized transition.
4. Most of the actions of an itemized transaction will require additional entries and/or documentation (use the chart illustrated in figure 10-35 as a handy reference to check your work).
5. This listing must reprocessed within 10 days of its receipt aboard ship.
6. When the processing of the listing is completed, the listing must be annotated "Processed and Posted" adjacent to the difference total.

RPT SYM 5284-03-08A														THRESHOLD CHARGES FOR DECEMBER 1978 - PROVIDED FOR INFORMATION ONLY														PROCESSED 01/23/84		PAGE 3
FY 84 EL 702C OB 57017 OH R05504																														
DOCUMENT NO		FC	DOC	TL	NO	PRI	BILL/	SUP	AD	UI	COG	STOCK	NUMBER	A	POE/SUM	QTY	AMOUNT	REMARKS												
UIC	JL	SN	ID	ISS	ACT	I	D	VO	NO			FSC	NIIN	C	DATE															
R05504	41480026	KR	ZJ1	00445	0225					EA	1M				07/8		24.00	NO UNF ORDER												
																	24.00	DIFFERENCE												
R05504	42060047	KE	ZJ1	00445	0231					PR	1M				07/8		4.20	NO UNF ORDER												
																	4.20	DIFFERENCE												
R05504	42350061	KR	ZJ1	00445	0250					EA	1M				10/8		38.00	NO UNF ORDER												
																	38.00	NO UNF ORDER												
R05504	42630085	KC	ZJ1	00445	0277					MD	7M				11/8		3.00	NO UNF ORDER												
																	3.00	DIFFERENCE												
TOTAL DOLLAR VALUE (INCLUDED IN DIFFERENCE TOTAL ON PRIOR PAGE)																	69.20													
NO NAVSO P-3013 PROCESSING REQUIRED - DETACH AND DO NOT RETURN THIS PAGE TO THE FLEET ACCOUNTING OFFICE.																														

00NP0147

Figure 10-34.-Threshold Charges Addendum.



CODE	UIC OF THE SUPPLYING ACTIVITY	QUANTITY	AMOUNT SHOWN ON RECEIPT DOCUMENT	JULIAN DATE OF RECEIPT	COPY OF RECEIPT DOCUMENT	DOCUMENT NUMBER	UNFILLED ORDER AMOUNT	TRANS-MITTAL TL#	FUND CODE & UIC	AMOUNT & DATE SHOWN ON SUPPLY CANCELLATION
A	X	X	X	X						
B					X					
C						X	X	X		
D									X	
E								X		
F								X		
G	ONLY "CODE G" ANNOTATION REQUIRED									
H	X	X								X
I	ONLY "CODE I" ANNOTATION (AND UNFILLED ORDER ADMINISTRATIVE CANCELLATION) REQUIRED									
J	DATA REQUIRED DEPENDS UPON SITUATION									

08NP0087

Figure 10-35. Information/documents required with the use of SFOEDL annotation codes.

### Aged Unfilled Order Listing (AUOL)

Role of the Defense Accounting Office: One of the situations that can develop from the DAO's matching process is the failure to find the expenditure document counterpart to an unfilled order. (Unfilled orders are 1348 green copies and other Holding File 1 documents that have been transmitted by the ships to the DAO.) Such unfilled orders are held in the DAOs files, pending their cancellation by the ship or their subsequent matching to an expenditure document. After 120 days on file, these unfilled orders are itemized on the AUOL. This listing is sent by the DAO to each ship on a quarterly basis.

Introduction to the AUOL: Over the entire year the OPTAR recordskeeper maintains the Requisition/OPTAR Log (NAVCOMPT Form 2155) to use in posting material receipts and processing supply system cancellations on the "current" fiscal year's OPTAR, the last fiscal year's OPTAR, and the fiscal year before last's OPTAR. However, from April through September the OPTAR recordskeeper will actively maintain only one OPTAR Log and will receive OPTAR holder listings; e.g., SFOEDL, AUOL, on only that one OPTAR the "current" fiscal year's OPTAR. From

October through March the OPTAR recordskeeper actively maintains two Requisition/OPTAR Logs and receives OPTAR holder listings on two separate OPTARs, one being the "current" fiscal year's OPTAR and the other the last fiscal year's OPTAR. The chart illustrated in figure 10-36 shows how many and which AUOLs the OPTAR recordskeeper will receive for each of the quarters.

As shown in figure 10-37, the OPTAR to which an AUOL pertains is indicated by the fiscal year entry. The Expense Limitation and Operating Budget numbers identify the OPTAR grantor. Interpretation of these numbers can be found in the *Financial Management of Resources (Operating Forces) Handbook*. The OPTAR holder number is simply the ship's service designator code and unit identification code. In the illustration below, the OPTAR holder is USS *Duarte*, a Pacific Fleet destroyer. For a description of the AUOL column by column, refer to NAVSO P-3073.

Processing an itemized AUOL: The OPTAR recordskeeper's first step is to determine the completion status of the requisitions related to the unfilled orders on the AUOL. In making this determination, the recordskeeper should first compute the date of 60th day

AGED UNFILLED ORDER LISTINGS				
TO BE RECEIVED BY OPTAR RECORDSKEEPER				
	FOR THE QUARTERS ENDING			
	DECEMBER	MARCH	JUNE	SEPTEMBER
"Current" Fiscal Year's OPTAR	NO	YES	YES	YES
Last Fiscal Year's OPTAR	YES	YES	NO	NO
Fiscal Year Before Last's OPTAR	NO	NO	NO	NO
Total Received For the Quarter	<u>1</u>	<u>2</u>	<u>1</u>	<u>1</u>

09NP0088

Figure 10-36.-Listings to be received.

FISCAL YEAR

EXPENSE LIMITATION

OPERATING BUDGET

OPTAR HOLDER

MONTH AND YEAR OF REPORT

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4308-3 OF NAVSO P-3013.

RPT SYN S284-04-08A

AGED UNFILLED ORDER LISTING FOR DECEMBER 1983

PAGE 1

PROCESSED (DATE)

DOCUMENT NO	FC	DOC	T	L	PRI	COG	UI	STOCK	NUMBER	POE/SUM	QTY	AMOUNT	OPTAR HOLDER	REMARKS
UIC	JD	SN	ID	NO	EDR			FSC	NIZN	DATE				
R05504	41740021	KE	Z0A	002	20	34		2090	003436601		1	100.00		
R05504	41740027	KR	Z0A	002	36	34		6250	00224463		4	1.236.00		
R05504	42040053	KC	Z0A	003	33	70		6830	005844070		25	13.75		
R05504	42050054	KE	Z0A	003		70		8405	002237123	POE 10/8	34	154.00		
R05504	42050055	KC	Z0E	003						SUM 07/8	3	10.00		
R05504	42060064	KC	Z0A	003	38	70		7230	002408300		1	63.27		
R05504	42070066	KD	Z0A	003	38					C7777		84.48		
R05504	42100068	KR	Z0A	003	34	34		2825	003453031		1	58.00		
R05504	42110067	KC	Z0E	003						POE 10/8 C7777		53.43		

END OF OPTAR LISTING

09NP0089

Figure 10-37.—Aged Unfilled Order Listing.

preceding the listing's "Processed" date. (For the purposes of this publication, assume the "Processed" date of the listing illustrated in figure 10-38 is 23 January 1984.)

The OPTAR recordskeeper then checks the "Date Mat'l Rec'd" column of the corresponding OPTAR Log entries. At this point the recordskeeper can divide the unfilled orders into three categories:

1. those with corresponding requisitions that have not been completed,
2. those with corresponding requisitions that have been completed 60 days or less before the listing's "Processed" date, and
3. those with corresponding requisitions that have been completed more than 60 days before the listing's "Processed" date.

"PROCESSED" DATE

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4308-3 OF NAVSO P3013.

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FY 84 EL 702C 08 57017 04 R05504      PROCESSED 01/23/84

DOCUMENT NO UIC	FC	DOC	T L	PRI	COG	UI	STOCK	NUMBER	POE/SUM	QTY	AMOUNT	OPTAR HOLDER REMARKS
UIC	JD	SN	ID	NO	EDR		FSC	NTIN	DATE			
R05504	41740021	KE	Z0A	002	20	14	2090	003434403		1	100.00	
R05504	41790029	KR	Z0A	002	16	14	6250	002244963		4	1,236.00	
R05504	42040053	KC	Z0A	003	13	76	6810	005844070		25	13.75	
R05504	42050054	KE	Z0A	003		70	8405	00237623	POE 10/8	4	154.00	
R05504	42050055	KC	Z0E	003					SUM 07/8	3	10.00	
R05504	42080064	KC	Z0A	003	18	90	7210	002908300		1	63.27	
R05504	42090066	KD	Z0A	003	18					1	84.48	

01/23/84 - "PROCESSED" DATE OF LISTING

-60

11/24/83 - 60TH DAY BEFORE "PROCESSED" DATE (4328 JULIAN FORM)

08NP0080

Figure 10-38.—Processing an itemized Aged Unfilled Order.

Figure 10-39 shows the requisition completion status of the unfilled orders itemized on the listing illustrated in figure 10-37.

Unfilled orders that have been completed more than 60 days before the listing's "Processed" date (that is, unfilled orders in the third category described on the preceding page) are discussed in NAVSO P-3073.

Preparation of an unfilled order adjustment document: When the OPTAR recordskeeper prepares an unfilled order adjustment document, the green copy of a 1348 must be annotated with:

1. the unit identification code (UIC) and name of the DAO in block A;
2. the ship's UIC and name in block B;
3. "AC1" in block 1;
4. the stock number in blocks 4 and 5;
5. the unit of issue in block 7;
6. the quantity in block 8;
7. the document number in blocks 9, 10, 11, and 12;
8. the fund code in block 17;
9. the cognizance symbol in block 18;
10. the Issue Priority Designator (IPD) in block 20;
11. the unit price in block T;

12. the total price (that is, the amount being canceled in block U); and

13. "ADMINISTRATIVE CANCELLATION ABOVE THRESHOLD" in the "Remarks" section

The unfilled order adjustment document, when completed, is placed in the Holding File 2 for the corresponding fiscal year.

Confirmed cancellations: If the OPTAR recordskeeper decides to record the "AD CANC" on the List of Continued Cancellations that is kept in Holding File 2, that list must be annotated in the manner illustrated in figure 10-40.

Filing the AUOL: Processing of the AUOL must be completed within 20 days after the receipt of the listing aboard ship.

A Summary of AUOL: When processing an AUOL, refer to a checkoff list such as the one illustrated in figure 10-41.

## REPORTING MATERIAL TRANSFERS

Each month the value of material transfers (excluding material turned into stores ashore for credit, and ship's fuel) to other operating force units and shore activities must be summarized in order to effect the necessary appropriation, subhead, operating budget,

REQUISITION/OPTAR LOG										FISCAL YEAR 1984		
										NAME OF SUBMITTER U.S. QUART (DDP01)		
										PAGE NO 1		
DATE	DOC NO	STOCK NUMBER	DESCRIPTION	PN	SUPP ADDRESS OR DEPT	QTY	DATE ORDERED	DATE RECEIVED	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
									E R	E R		
		4194	8021									
		4199	8029									
		4204	8053									
		4205	8054									
		4205	8055									
		4208	8064									
		4209	8066									

NO RECEIPT - CATEGORY 1

NO RECEIPT - CATEGORY 1

RECEIVED MORE THAN 60 DAYS BEFORE "PROCESSED" DATE - CATEGORY 3

RECEIVED LESS THAN 60 DAYS BEFORE "PROCESSED" DATE - CATEGORY 2

RECEIVED MORE THAN 60 DAYS BEFORE "PROCESSED" DATE - CATEGORY 3

09NP0091

Figure 10-39.-Processing an itemized unfilled order.

LIST OF CONFIRMED CANCELLATIONS					
DOCUMENT NUMBER	QUANTITY	U/I	VALUE CANCELED	FUND CODE	PARTIAL/TOTAL AD CANCEL
R0050002050054	14	EA	\$154.00	KE	

HOLDING FILE #2  
For Period Ending 20 August 1983.

HOLDING FILE  
2

09NP0092

Figure 10-40.-Listing of confirmed cancellations.

## **AGED UNFILLED ORDER CHECKOFF LIST**

- 1. A Characteristic true of all administratively cancelled unfilled orders is that their corresponding requisitions were completed 60 days before the listing's "Processed" date.**
- 2. The money value of "below threshold" administrative cancellations is refunded to the ship on a subsequent Summary Filled Order/Expenditure Listing the OPTAR balance is not immediately increased.**
- 3. The money value of "above threshold" administrative cancellations increases the OPTAR balance immediately, in contrast to "below threshold" administrative cancellations.**
- 4. The Aged Unfilled Order Listing must be processed within 10 days of its receipt aboard ship.**

Figure 10-41.—Aged Unfilled Order processing checkoff list.

and cost accounting adjustments. The Summary of Material Receipts/expenditures, (NAVCOMPT Form 176) or automated format, is prepared and submitted by the 5th of each month following the month in which the transfers were made. An example of a prepared "Summary" is shown in figure 10-42.

A separate report must be made for each type summary explained in the following paragraphs. Each summary must be substantiated with the original or legible copy of each invoice (DD Form 1348, DD Form 1348-1, DD Form 1149, or detailed automated listing), grouped and taped by operating budget, unit identification code charged, and fund code.

### **SHIP'S MATERIAL AND COST TRANSFERS**

The A and B Summaries apply to ship's material and cost transfers. The original summary with substantiating documents is submitted to the servicing DFAS.

#### **The A Summary**

The A Summary is used to effect funded (chargeable) adjustments between appropriations, subheads, and operating budgets. Or between operating budgets within an appropriation and subhead. The A

Summary credits are applied to the type commander by the DAO. Examples of transactions reportable on the A Summary are:

- Issues of chargeable-type ship's material to ships of other fleets (Service Designator Code differs), type commander (first position of fund code differs), or other Five Year Defense Program (third position of subhead differs).
- Issues of chargeable-type ship's material to an operating budget funding other requirements, such as aviation operations and maintenance.
- Transfer of the material cost of repairs of other vessels (ROV) from a tender, repair ship, or equivalent command to a ship which is assigned to a different fleet, and/or a different Five Year Defense Program.
- Transfer of the material cost of ROV performed for CNO area coordinators, sea frontier commands, and other activities.
- Material, services, or repair to ships funded under the Military Assistance Program.
- Transfer of ship's end-use material to a reimbursable work order.

<b>SUMMARY OF MATERIAL RECEIPTS/EXPENDITURES</b> <small>NAVCOMPT FORM 176 (Rev. 5-57)</small>						<small>0104-LF-700-2400</small>
<b>TO: FLEET ACCOUNTING AND DISBURSING CENTER, ATLANTIC</b>						
<b>FROM:</b> USS AMERICA (CV-66)  UIC: V03366			<b>MONTH/QUARTER ENDING</b> 30 NOV 1983			
<b>REMARKS</b>			<input type="checkbox"/> INTERSHIP TRANSFERS — "A" SUMMARY <input type="checkbox"/> TRANSFERS TO OTHER SUPPLY OFFICERS — (Stores account) <input type="checkbox"/> CHARGES TO ALLOTMENTS FOR MATERIAL ISSUED FROM — (Stores account) — STORES BALANCE SHEET CAPTION: (Stores account) <input type="checkbox"/> RATION RECORD BALANCE SHEET CAPTION:			
(A)	(B)	(C)	(D)	(E)	AMOUNT	
<u>CHARGE</u>						
1781806.601S	53825	60951	V01771	MC	150.00	
"	"	"	"	MC	15.00	
TOTAL					165.00	
<u>CREDIT</u>						
1781804.602E	57012B	60951	V03366	DC	150.00	
"	"	"	"	DR	15.00	
TOTAL					165.00	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <b>APPROVED:</b>                          W. M. BLEDSOE                          CDR, SC, USN                          30 NOV 1983                     </div> <div style="text-align: right;"> </div> </div>						
<b>GRAND TOTAL</b>						

09NP0094

Figure 10-42.-The A Summary, NAVCOMPT Form 176.

### The B Summary

The B Summary is used to effect statistical accounting adjustments (nonchargeable) between appropriation accounting classifications, including adjustments between unit identification codes. Examples of transactions reportable on the B Summary are:

- Issues of chargeable-type ship's material to ships of the same type command and Five Year Defense Program/budget activity. (Service Designator Code and first position of fund code on requisition and expenditure documents are the same.)
- Transfer of the cost of material used in ROV performed for ships within the same fleet and

Five Year Defense Program of the tender, repair ship, or equivalent command.

- Type commander centrally procured material distributed to individual ships and units.

## **AVIATION MATERIAL AND COST TRANSFERS**

Aviation material and cost transfer summaries are designated as the C and D Summaries. Only the C Summary has general shipboard applications. The original C Summary is submitted to the servicing DFAS with copies of the transfer documents.

### **The C Summary**

The C Summary is used to effect adjustments between appropriations, subheads, and operating budgets, or between operating budgets within an appropriation and subhead. Generally, transactions reportable on the C Summary are issues and transfers of chargeable-type aviation material to ship's use.

## **PREPARATION OF SUMMARIES**

Summaries are prepared by the transferring activity. The heading of the Summary of Material Receipts/Expenditures (NAVCOMPT Form 176) shows the submitting activity, accounting period covered, and the type of summary. Columnar entries are illustrated in figure 10-42.

## **EFFECT OF TRANSFERS ON THE OPTAR**

When you receive material from other ships, you must determine whether the requisition will result in a charge to your ship's OPTAR.

Transfers of material between ships under the same TYCOM and Five Year Defense Program/Budget Activity do not reduce the OPTAR balance since this material has already been charged to the TYCOM operating budget at the time it was issued to the transferring ship. OPTAR adjustments may be authorized in these cases by the TYCOM, and if so, the procedures are contained in TYCOM instructions.

Transfers of material between ships under different TYCOMs or a different Five Year Defense Program/Budget Activity do result in a decrease in the OPTAR balance of the receiving ship. The A Summary serves to transfer the charge from the transferring ship's TYCOM to the receiving ship's TYCOM. The transfer does not result in an OPTAR increase for the transferring ship unless such an increase is specifically authorized by the TYCOM.

### **Credits**

The accounting data creditable is entered below the chargeable data under column headings.

